

CRAIGAVON/Aghaderg,Donaghmore & Scarva/St.Matthew,Scarva/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 103248

Details

Known as St Matthews, Scarva

Status Received

Registered 2015-07-01

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

Contact

Address 52 Mullabrack Road
Gilford
Craigavon
Co Down
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BT63 6BP

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Email idilcargans@btinternet.com

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	£48,589	£47,351	£0	4

Trustees

Name	Role	Appointed
Cathy Miskimmons		
Dawson Jones		
Derek Crawford		
Irene Crawford		
Iris Dillon		
Julie Hull		
Mr Gavin John Mccune		
Mr Johnnie Miskimmons		
Mr Norman Toombs		
Mrs Denise Toombs		
Rodney Magennis		
William Anderson		

Accounts

Receipts and Payments Account for the year ended 31st December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts						
Donations & plate collection		33,168	1,615	-	34,783	31,413
Proceeds from Fund Raising Events		-	-	-	-	-
Legacies		275	-	-	275	604
Bank & Deposit interest		443	-	-	443	419
Investment Income	11	417	27	1,232	1,676	1,171
Rental Proceeds of Shared Rectory		455	-	-	455	1,810
Fundraising Income		7,924	-	-	7,924	8,061
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		364	-	-	364	359
Other Receipts	8	5,543	-	-	5,543	8,016
Receipts from Parish Organisations		-	-	-	-	2,237
Collections for Third Parties	4	-	1,974	-	1,974	2,372
Total Receipts		48,589	3,616	1,232	53,437	56,462
Payments						
Wages and Salaries	9	25,408	-	-	25,408	22,543
Diocesan Costs / Assessment		8,605	-	-	8,605	8,290
Church Running Costs	7	5,165	-	-	5,165	5,163
Church Building Repair		1,276	627	-	1,903	991
Glebe Costs	10	1,712	-	-	1,712	2,072
Collection for Third Parties	4	11	1,974	-	1,985	2,372
Administration Costs	6	2,386	-	-	2,386	2,265
Fundraising Costs		1,163	-	-	1,163	1,259
Charitable Donations		-	-	-	-	-
Gifts		200	-	-	200	200
Payments from Parish Organisations		842	-	-	842	1,321
Investment expenditure	11	-	-	-	-	-
Purchase of Laptop		583	-	-	583	-
Total Payments		47,351	2,601	-	49,952	46,476
Excess of Receipts over Payments for the year before transfers		1,238	1,015	1,232	3,485	9,986
Transfers		-	-	-	-	-
		1,238	1,015	1,232	3,485	9,986

On Behalf of the Trustees

Trustee 1

Alwyn Bowd.

Trustee 2

Julie Full

Statement of Assets and Liabilities as at 31st December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Cash Funds					
Current Accounts	68,394	50,403	-	118,797	116,722
Deposit Accounts	10,600	-	-	10,600	10,449
Total Cash Funds	78,994	50,403	-	129,397	127,171

Investment Assets	-	-	-	-	-
Equity Investments	-	-	-	-	-
Other Listed Investments	-	-	-	-	-
Investments in RCB / CIT Unit Trusts	-	1,088	17,254	18,342	17,083
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
Total Investment Assets	-	1,088	17,254	18,342	17,083

Assets retained for the Parish's own use					
Parish Centre	-	-	-	-	-
Glebe House	108,000	-	-	108,000	108,000
Fixtures and Fittings	583	-	-	583	-
Total Assets retained for the Parish's own use	108,583	-	-	108,583	108,000

On Behalf of the Trustees

Trustee 1 Alwyn Bawel

Trustee 2 Julie Hull

Notes to the financial statements for the year ended 31st December 2024

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

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

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

- Church Building and Graveyard
- Parish Hall
- Fixtures and fittings
- 45% Share of New Rectory

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Hall was built in 1894. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the Parish statement of assets and liabilities.

Fixtures and Fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church Building and their preservation and contribution to culture are ancillary to faith and other purposes. Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The three Parishes have purchased a property between them to be used as the new Rectory. Scarva Parish maintain 45% control over this property. Their 45% share of the new rectory building is valued at £108,000.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. The revaluation surplus or shortfall is then included alongside other incoming or outgoing resources. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Notes to the financial statements for the year ended 31st December 2024 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	144,254
Receipts for the Year	53,437
Payments for the Year	-49,952
Total Cash Funds at end of the year	<u>147,739</u>

3. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Endowment funds					
- <u>Investment in RCB General Unit Trust</u>					
• Mrs E Reilly	213	3	-	-	216
• Composition Balance from Rev W. Armstrong	2,595	42	-	-	2,637
• Mrs E Liggett Donation	159	3	-	-	162
• Mrs A E Drury & Mrs E Reilly Benefaction	852	14	-	-	866
• Rev. W Armstrong Donation	70	1	-	-	71
- <u>Investment in CIT Unit Trust</u>					
• Mrs Constance Taggart Bequest	6,515	628	-	-	7,143
• Albert Freeburne Bequest	1,530	147	-	-	1,677
• Rev Canon P Kelly Bequest	221	21	-	-	242
• C Moffett Bequest	3,218	310	-	-	3,528
• Mrs Constance Taggart Bequest	649	63	-	-	712
	<u>16,022</u>	<u>1,232</u>	<u>-</u>	<u>-</u>	<u>17,254</u>
Restricted funds					
Building Fund	48,106	1,615	-627	-	49,094
RCB Glebe Deposit Fund	-	-	-	-	-
Collection For Third Parties	-	1,974	-1,974	-	-
RCB Youth Fellowship	1,309	-	-	-	1,309
Friendly Club	-	-	-	-	-
Gifts	-	-	-	-	-
- <u>Investment in RCB General Unit Trust</u>					
• Church Insurance Bonus	11	-	-	-	11
• Church Officers Composition Bonus	470	8	-	-	478
• Glebe Profit Sale	-	-	-	-	-
• Parochial Funds	379	6	-	-	385
• Transfer from General Sustentation Fund	91	2	-	-	93
- <u>Investment in CIT Unit Trust</u>					
• Raised By Parishioners	110	11	-	-	121
	<u>50,476</u>	<u>3,616</u>	<u>-2,601</u>	<u>-</u>	<u>51,491</u>

**Notes to the financial statements for the
year ended 31st December 2024
(continued)**

Unrestricted funds					
General Fund	67,307	48,438	-47,351	-	68,394
Fixed Term Deposits	10,449	151	-	-	10,600
RCB General Unit Trust	-	-	-	-	-
	<u>77,756</u>	<u>48,589</u>	<u>-47,351</u>	<u>-</u>	<u>78,994</u>
Total funds	<u>144,254</u>	<u>53,437</u>	<u>-49,952</u>	<u>-</u>	<u>147,739</u>

Purposes of Endowment Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs E Reilly – Income from this fund is to assist with Augmentation
 - Composition Balance from Rev W. Armstrong – Income from this fund is to assist with the Stipend
 - Mrs E Liggett Donation – Income from this fund is to assist with the Stipend and the Condition of the Grave.
 - Mrs A E Drury & Mrs E Reilly Benefaction – Income from this fund is to assist with the upkeep of the Church.
 - Rev. W Armstrong Donation – Income from this fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs Constance Taggart Bequest – Income from this fund is to assist with the Stipend.
 - Albert Freeburne Bequest – Income from this fund is for general Church purposes.
 - Rev Canon P A Kelly Bequest – Income from this fund is for Sunday School prizes.
 - C Moffett Bequest – Income from this fund is for general Church purposes.
 - Mrs Constance Taggart Bequest – Income from this fund is for Grave and general Church purposes.

Purposes of Restricted Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are restricted. They are as follows:
 - Church Insurance Bonus – This fund is to assist with the Stipend
 - Church Officers Composition Balance – This fund is to assist with the Stipend.
 - Rectory Profit Sale – This fund derives from the sale of the rectory property and is to be used for the benefit of Scarva Parish in a way to be agreed by the RCB, Diocesan Council and Scarva Select Vestry. This was used in 2022 to purchase a new Rectory. This fund is now closed.
 - Parochial Funds – This fund is to assist with the Stipend.
 - Transfer from the General Sustentation Fund – This fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual funds. There is one fund which is restricted as follows:
 - Raised By Parishioners – This fund is to assist with the Stipend.
- Building Fund – The purpose of this account is to assist with the maintenance and renewal of the Church property.
- Collection For Third Parties – This fund derives from the collections for third parties within Church Life.
- RCB Youth Fellowship – This fund derives from monies donated by RCB for ‘Steadfast Youth Fellowship.’
- Friendly Club – This fund derives from monies donated or paid by members of the Friendly Club and their associates. The purpose of this fund is to be used for the benefit of the Friendly Club.

Notes to the financial statements for the year ended 31st December 2024 (continued)

Purposes of Designated Funds

- General Fund: This fund covers all expenditure and receipt transactions except for those which demand separate fund accounting. This fund is to assist with all areas of the Church Life alongside the maintenance and upkeep of all the Church Assets.
- Fixed Term Deposit Funds – This is comprised of four separate funds, two of which are in the local Danske Bank, another within Progressive Building Society and finally a National Savings and Investment Account. The sole purpose of each account is to gain interest which is then reinvested until a time when it is needed for the purposes of Church Life. The Bequests which have been placed into these accounts over a period exceeding sixty years are The Shepherd Bequest (1955), The Marshall Bequest (1962), The E Purdy Bequest (1976), The Mrs J Riddell Bequest (1976) and the Rev TGD Andrews Bequest (1993).

4. Collections for Third Parties

	2024	2023
	£	£
Royal British Legion Collection	102	76
Southern Area Hospice	688	643
Collection Re: LOL 116	446	454
UCB	52	52
RAF Benevolent Fund	250	-
B Positive	447	-
Bishop Appeal	-	1,147
	<u>1,985</u>	<u>2,372</u>

The above amounts have been included in Receipts for the Year under “Collections for Third Parties” and in Payments for the year under “Collections for Third Parties”. All payments out had been completed by the year end.

5. Transactions with the Trustees

Rev. Rodney Magennis, trustee, received a stipend for £21,352.92 in relation to his professional services as Minister in charge of the Parish for the year January – December 2024.

Rodney Dillon, trustee, received a payment totalling £800 for services as Caretaker to the Parish.

Anne Campbell, trustee, received expenses of £1,500 for the provision of musical services as Organist of the Parish.

Norman Toombs, trustee, received a payment totalling £627 for painting the Church building.

6. Governance Costs

Governance costs of £1,650 were incurred during the year of which £1,650 relates to fees paid to the Independent Examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Notes to the financial statements for the year ended 31st December 2024 (continued)

7. Church Running Costs

	2024 £	2023 £
Electricity	1,813	2,620
Church Insurance	1,941	1,735
Water Rates	360	384
Church Repairs	684	270
Fire & Defence	111	96
Communion Wine	108	-
Parishioner 100 th Birthday	90	-
Safeguarding Trust	58	58
	<u>5,165</u>	<u>5,163</u>

The above amounts have been included in Payments for the Year under "Church Running Costs."

8. Other Receipts

	2024 £	2023 £
Graveyard Donation and Fees	1,015	2,450
Gift Aid	4,528	4,366
Energy Support Grant	-	1,200
	<u>5,543</u>	<u>8,016</u>

The above amounts have been included in Receipts for the Year under "Other Receipts."

9. Wages and Salaries

	2024 £	2023 £
Stipend	21,353	18,238
Annual Leave Cover	180	430
PAYE	375	375
Vacancy Duty	-	-
Sexton	1,200	1,200
Organist	1,500	1,500
Caretaker	800	800
	<u>25,408</u>	<u>22,543</u>

The above amounts have been included in Payments for the Year under "Wages and Salaries."

Notes to the financial statements for the year ended 31st December 2024 (continued)

10. Share of Glebe Costs

	2024 £	2023 £
Rates	633	1,345
Insurance	-	111
Purchase of Glebe House – Legal and Professional Cost	1,079	616
	<u>1,712</u>	<u>2,072</u>

11. Investment Income and Expenditure

	2024 £	2023 £
<u>Investment Income</u>		
Scheme Income	271	250
Revaluation on RCB/CIT Investments (Gain)	1,260	690
Board of Education	-	97
RCB Distribution	145	134
	<u>1,676</u>	<u>1,171</u>

The above amounts have been included in Receipts for the Year under “Investment Income.”

<u>Investment Expenditure</u>		
Devaluation on RCB Investment (Loss)	-	-
	<u>-</u>	<u>-</u>

The above amount has been included in Payments for the Year under “Investment Income.”

Accounts



**St Matthew's Church,
Parish of Scarva**

Trustees' Annual Report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31st December 2023

Charities Number: NIC103248

St Matthew's Church, Parish of Scarva

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

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St Matthew's Church, Parish of Scarva

References and administrative details

Charity Name: Craigavon/ Aghaderg, Donaghmore & Scarva / St. Matthew, Scarva /
Down & Dromore / Church of Ireland

Charity Registration Number: NIC 103248

Contact Address: Iris Dillon
39 Cargans Road
Tandragee
BT62 2EA

Trustees

Revd Rodney Magennis
Mr William John Anderson
Mr Rodney Dillon
Mrs Iris Elizabeth Dillon
Miss Anne Campbell
Mr Desmond Elliott (resigned May 2023)
Mrs Freda Elliott (resigned May 2023)
Mrs Margaret Campbell
Mrs Alwyn Baird
Mr Hubert McAllister
Mr Derek Crawford
Mr Norman Tombs (resigned May 2023)
Mrs Irene Crawford
Mrs Julie Hull (appointed May 2023)

Principal Office-bearers

Clergy:	Revd Rodney Magennis
Church Treasurer:	Iris Dillon
Assistant Church Treasurer:	Anne Campbell
Church Warden - Clergy:	Julie Hull
Church Warden - People:	Rodney Dillon

Independent Examiner

Eamonn Devlin FCCA
Hunter Sinton and Co.
50 Commercial Road
Banbridge
BT32 3ES

Bankers

Danske Bank
Business Banking
P.O. Box 183
Donegall Square West
Belfast
BT1 6JS

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

The trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities for St Matthew's Church, Scarva Parish for the year ended 31st December 2023.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St Matthew's Church, Scarva Parish is to support the advancement of the Christian religion by promoting, through the work of St Matthew's Church, Scarva 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 are fundamental to the practical delivery of the benefits of Christianity.

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

Achievements, Performance & Public Benefit 2023 (2022 in brackets)

The Parish continued to have regular Services of Worship throughout the year 2023. This year we were allowed to meet every Sunday except for one Sunday where the Grouped Parishes of Aghaderg, Donaghmore and Scarva came together to a Joint service and lunch at Donaghmore Church to mark the Coronation of King Charles III. Services ceased to be broadcast on Youtube, except when specifically requested or a special service was taking place. There were 52 (52) in-person main Sunday morning worship services in 2023 (2022) with an average congregation of 50 (52). The average number of communicants each month was 29 (34). As well as 8 (5) other Occasional Services, there were 3 (5) Baptisms, 1 (0) Marriages, 12 (1) Burials (3 parishioners, 9 non-parishioners). On Christmas Day, a service was held in Scarva and the attendance was 54 (48). From September onwards, a mid-week Holy Communion service was held, shared with Aghaderg and the average attendance was 7 (8).

Pastoral work continued throughout 2023 with very little restrictions due to Covid. The priority of the Minister – In – Charge is the elderly, the sick and the bereaved. Other visiting takes place as and when time permits.

Church organisations include a Mothers Union group for ladies (which has not been meeting) and a Sunday School. The Sunday School teachers have been vetted through AccessNI and we have officers in place in line with the Church of Ireland Policy on Safeguarding Trust. The new parish – wide "Steadfast" Youth Fellowship is continuing and going very well with a regular attendance and everyone keen to see it progress in the future.

Once again, the Annual Royal Black Demonstration was held in Scarva with upwards of 100,000 people in attendance. The parish catered and provided car parking for the day.

In Autumn 2023, a short Bible Study series was introduced and was held in the Rectory, all three parishes in the Group were represented at those meetings and it was a good time spent with others seeking to further develop their faith in Jesus.

A special service was held in Aghaderg Church, Loughbrickland of 'Royal Hymns' to mark the Coronation of King Charles III, with special guests attending and members from each Church taking part.

Repairs and general maintenance were continued on the Church property during 2023.

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

Trustees' Annual Report for the year ended 31st December 2023 (continued)

Financial Review 2023 (2022)

The income into the Parish from various sources was £56,462 (£55,294) with outgoings of £46,476 (£164,184) giving a surplus of £9,986 (deficit £108,890). The surplus was mainly attributed to fundraising on the 13th July at Scarva which contributed £6,802 of the surplus amount.

The Bank and Cash In Hand Balance at 31st December 2023 was £127,171 (£117,875). The balance on investments held within RCB investment funds was £17,083 (£16,393).

It is the Trustee's Policy to hold sufficient reserves to cover unexpected emergencies, to build up funds to pay for future maintenance and repairs to the Church, Parish Hall and grounds, and to further the Objectives and Activities of the Church of Ireland.

Going Concern

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

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and remuneration

The Revd Rodney Magennis was appointed as Minister – In – Charge of the Grouped Parishes of Aghaderg, Donaghmore and Scarva in July 2023 and introduced at a special service in September that year, where he received a stipend, office and locomotory allowance. The Scarva Parish pays 45% of this sum which came to £18,238.40 per annum 2023.

The Trustee, Mr Rodney Dillon, acts as Church Caretaker and in 2023 the Parish paid him £800 for carrying out these duties.

The Trustee, Miss Anne Campbell, is the Church organist and the Parish paid her £1,500 for carrying out these duties in 2023.

Trustees' Annual Report for the year ended 31st December 2023 (continued)

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the Clergy serving in the Parish, the Church Wardens, the Glebe Wardens and generally not more than twelve other members of the General vestry elected at the General Vestry.

The Select Vestry is chaired by the member of the Clergy officiating in the Parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how Parish funds are to be applied.

The Select Vestry meets at times fixed by the members or by the Diocesan Synod. Special meetings may be convened at any time by the Chairperson or the Church Wardens.

Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit. As detailed on page 4 above.

Statement of Trustees' Responsibilities

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

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

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

Signed on Behalf of the Trustees

Trustee 1 Alwyn Baird.

Trustee 2 Julie Hall

Date 5 MAY 2024

Independent Examiners Report to the Trustees of St Matthew’s Church

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on pages 8 to 15.

Respective responsibilities of charity trustees and examiner

As the charity’s trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner’s report

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

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


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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner’s statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name:


Eamonn Devlin FCCA

Relevant professional qualification or body:

Association of Chartered Certified Accountants

Address:

Hunter Sinton & Co
50 Commercial Road
Banbridge
Co Down
BT32 3ES

Date:

07/05/2024

Receipts and Payments Account for the year ended 31st December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
Donations & plate collection		30,173	1,240	-	31,413	31,085
Proceeds from Fund Raising Events		-	-	-	-	-
Legacies		604	-	-	604	10,200
Bank & Deposit interest		419	-	-	419	352
Investment Income	11	481	34	656	1,171	2,393
Rental Proceeds of Shared Rectory		1,810	-	-	1,810	-
Fundraising Income		8,061	-	-	8,061	5,265
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		359	-	-	359	395
Other Receipts	8	8,016	-	-	8,016	4,430
Receipts from Parish Organisations		237	2,000	-	2,237	-
Collections for Third Parties	4	-	2,372	-	2,372	1,174
Total Receipts		50,160	5,646	656	56,462	55,294
Payments						
Wages and Salaries	9	22,543	-	-	22,543	16,858
Diocesan Costs / Assessment		8,290	-	-	8,290	7,708
Church Running Costs	7	5,163	-	-	5,163	3,499
Church Building Repair		991	-	-	991	713
Glebe Costs	10	2,072	-	-	2,072	6,104
Collection for Third Parties	4	-	2,372	-	2,372	1,174
Administration Costs	6	2,265	-	-	2,265	2,165
Fundraising Costs		1,259	-	-	1,259	1,199
Charitable Donations		-	-	-	-	-
Gifts		200	-	-	200	-
Payments from Parish Organisations		630	691	-	1,321	641
Investment expenditure	11	-	-	-	-	16,123
Purchase of Rectory		-	-	-	-	108,000
Total Payments		43,413	3,063	-	46,476	164,184
Excess of Receipts over Payments for the year before transfers		6,747	2,583	656	9,986	-108,890
Transfers		-	-	-	-	-
		6,747	2,583	656	9,986	-108,890
On Behalf of the Trustees						
Trustee 1		<u>Alwyn Baird</u>				
Trustee 2		<u>Julie Hull</u>				

Statement of Assets and Liabilities as at 31st December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	67,307	49,415	-	116,722	107,566
Deposit Accounts	10,449	-	-	10,449	10,309
Total Cash Funds	77,756	49,415	-	127,171	117,875

Investment Assets	-	-	-	-	-
Equity Investments	-	-	-	-	-
Other Listed Investments	-	-	-	-	-
Investments in RCB / CIT Unit Trusts	-	1,061	16,022	17,083	16,393
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
Total Investment Assets	-	1,061	16,022	17,083	16,393

Assets retained for the Parish's own use					
Parish Centre	-	-	-	-	-
Glebe House	108,000	-	-	108,000	108,000
Fixtures and Fittings	-	-	-	-	-
Total Assets retained for the Parish's own use	108,000	-	-	108,000	108,000

On Behalf of the Trustees

Trustee 1

Alwyn Baird

Trustee 2

Julie Hull

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

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

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

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

- Church Building and Graveyard
- Parish Hall
- Fixtures and fittings
- 45% Share of New Rectory

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Hall was built in 1894. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the Parish statement of assets and liabilities.

Fixtures and Fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church Building and their preservation and contribution to culture are ancillary to faith and other purposes. Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The three Parishes have purchased a property between them to be used as the new Rectory. Scarva Parish maintain 45% control over this property. Their 45% share of the new rectory building is valued at £108,000.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. The revaluation surplus or shortfall is then included alongside other incoming or outgoing resources. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Notes to the financial statements for the year ended 31st December 2023 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	134,268
Receipts for the Year	56,462
Payments for the Year	<u>-46,476</u>
Total Cash Funds at end of the year	<u>144,254</u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
- <u>Investment in RCB General Unit Trust</u>					
• Mrs E Reilly	207	6	-	-	213
• Composition Balance from Rev W. Armstrong	2,515	80	-	-	2,595
• Mrs E Liggett Donation	154	5	-	-	159
• Mrs A E Drury & Mrs E Reilly Benefaction	826	26	-	-	852
• Rev. W Armstrong Donation	68	2	-	-	70
- <u>Investment in CIT Unit Trust</u>					
• Mrs Constance Taggart Bequest	6,227	288	-	-	6,515
• Albert Freeburne Bequest	1,462	68	-	-	1,530
• Rev Canon P Kelly Bequest	211	10	-	-	221
• C Moffett Bequest	3,076	142	-	-	3,218
• Mrs Constance Taggart Bequest	620	29	-	-	649
	<u>15,366</u>	<u>656</u>	<u>-</u>	<u>-</u>	<u>16,022</u>
Restricted funds					
Building Fund	46,866	1,240	-	-	48,106
RCB Glebe Deposit Fund	-	-	-	-	-
Collection For Third Parties	-	-	-	-	-
RCB Youth Fellowship	-	2,000	-691	-	1,309
Friendly Club	-	-	-	-	-
Gifts	-	-	-	-	-
- <u>Investment in RCB General Unit Trust</u>					
• Church Insurance Bonus	11	-	-	-	11
• Church Officers Composition Bonus	456	14	-	-	470
• Glebe Profit Sale	-	-	-	-	-
• Parochial Funds	367	12	-	-	379
• Transfer from General Sustainment Fund	88	3	-	-	91
- <u>Investment in CIT Unit Trust</u>					
• Raised By Parishioners	105	5	-	-	110
	<u>47,893</u>	<u>3,274</u>	<u>-691</u>	<u>-</u>	<u>50,476</u>

**Notes to the financial statements for the
year ended 31st December 2023
(continued)**

Unrestricted funds					
General Fund	60,700	52,392	-45,785	-	67,307
Fixed Term Deposits	10,309	140	-	-	10,449
RCB General Unit Trust	-	-	-	-	-
	<u>71,009</u>	<u>52,532</u>	<u>-45,785</u>	<u>-</u>	<u>77,756</u>
Total funds	<u>134,268</u>	<u>56,462</u>	<u>-46,476</u>	<u>-</u>	<u>144,254</u>

Purposes of Endowment Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs E Reilly – Income from this fund is to assist with Augmentation
 - Composition Balance from Rev W. Armstrong – Income from this fund is to assist with the Stipend
 - Mrs E Liggett Donation – Income from this fund is to assist with the Stipend and the Condition of the Grave.
 - Mrs A E Drury & Mrs E Reilly Benefaction – Income from this fund is to assist with the upkeep of the Church.
 - Rev. W Armstrong Donation – Income from this fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs Constance Taggart Bequest – Income from this fund is to assist with the Stipend.
 - Albert Freeburne Bequest – Income from this fund is for general Church purposes.
 - Rev Canon P A Kelly Bequest – Income from this fund is for Sunday School prizes.
 - C Moffett Bequest – Income from this fund is for general Church purposes.
 - Mrs Constance Taggart Bequest – Income from this fund is for Grave and general Church purposes.

Purposes of Restricted Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are restricted. They are as follows:
 - Church Insurance Bonus – This fund is to assist with the Stipend
 - Church Officers Composition Balance – This fund is to assist with the Stipend.
 - Rectory Profit Sale – This fund derives from the sale of the rectory property and is to be used for the benefit of Scarva Parish in a way to be agreed by the RCB, Diocesan Council and Scarva Select Vestry. This was used in 2022 to purchase a new Rectory. This fund is now closed.
 - Parochial Funds – This fund is to assist with the Stipend.
 - Transfer from the General Sustentation Fund – This fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual funds. There is one fund which is restricted as follows:
 - Raised By Parishioners – This fund is to assist with the Stipend.
- Building Fund – The purpose of this account is to assist with the maintenance and renewal of the Church property.
- Collection For Third Parties – This fund derives from the collections for third parties within Church Life.
- RCB Youth Fellowship – This fund derives from monies donated by RCB for 'Steadfast Youth Fellowship.'
- Friendly Club – This fund derives from monies donated or paid by members of the Friendly Club and their associates. The purpose of this fund is to be used for the benefit of the Friendly Club.

Notes to the financial statements for the year ended 31st December 2023 (continued)

Purposes of Designated Funds

- General Fund: This fund covers all expenditure and receipt transactions except for those which demand separate fund accounting. This fund is to assist with all areas of the Church Life alongside the maintenance and upkeep of all the Church Assets.
- Fixed Term Deposit Funds – This is comprised of four separate funds, two of which are in the local Danske Bank, another within Progressive Building Society and finally a National Savings and Investment Account. The sole purpose of each account is to gain interest which is then reinvested until a time when it is needed for the purposes of Church Life. The Bequests which have been placed into these accounts over a period exceeding sixty years are The Shepherd Bequest (1955), The Marshall Bequest (1962), The E Purdy Bequest (1976), The Mrs J Riddell Bequest (1976) and the Rev TGD Andrews Bequest (1993).

4. Collections for Third Parties

	2023	2022
	£	£
Royal British Legion Collection	76	400
Southern Area Hospice	643	498
Collection Re: LOL 116	454	-
UCB	52	32
SANDS Tractor Run	-	94
Bishop Appeal	1,147	150
	<u>2,372</u>	<u>1,174</u>

The above amounts have been included in Receipts for the Year under “Collections for Third Parties” and in Payments for the year under “Collections for Third Parties”. All payments out had been completed by the year end.

5. Transactions with the Trustees

Rev. Rodney Magennis, trustee, received a stipend for £18,238 in relation to his professional services as Minister in charge of the Parish for the year January – December 2023.

Rodney Dillon, trustee, received a payment totalling £800 for services as Caretaker to the Parish.

Anne Campbell, trustee, received expenses of £1,500 for the provision of musical services as Organist of the Parish.

6. Governance Costs

Governance costs of £1,650 were incurred during the year of which £1,650 relates to fees paid to the Independent Examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Notes to the financial statements for the year ended 31st December 2023 (continued)

7. Church Running Costs

	2023	2022
	£	£
Electricity	2,620	1,228
Church Insurance	1,735	1,615
Water Rates	384	186
Church Repairs	270	270
Fire & Defence	96	138
Safeguarding Trust	58	62
	<u>5,163</u>	<u>3,499</u>

The above amounts have been included in Payments for the Year under "Church Running Costs."

8. Other Receipts

	2023	2022
	£	£
Graveyard Donation and Fees	2,450	355
Gift Aid	4,366	3,335
Energy Support Grant	1,200	
Christening Donation	-	50
Platinum Jubilee Coin Donation	-	10
Diocesan Distribution Re: Covid	-	680
	<u>8,016</u>	<u>4,430</u>

The above amounts have been included in Receipts for the Year under "Other Receipts."

9. Wages and Salaries

	2023	2022
	£	£
Stipend	18,238	12,604
Annual Leave Cover	430	380
PAYE	375	374
Vacancy Duty	-	-
Sexton	1,200	1,200
Organist	1,500	1,500
Caretaker	800	800
	<u>22,543</u>	<u>16,858</u>

The above amounts have been included in Payments for the Year under "Wages and Salaries."

Notes to the financial statements for the year ended 31st December 2023 (continued)

10. Share of Glebe Costs

	2023 £	2022 £
Rates	1,345	589
Insurance	111	133
Purchase of Glebe House – Legal and Professional Cost	616	-
Sundries	-	1,152
Rental of alternative Glebe House	-	4,230
	<u>2,072</u>	<u>6,104</u>

11. Investment Income and Expenditure

	2023 £	2022 £
<u>Investment Income</u>		
Scheme Income	250	229
RCB Trust Income	-	1,800
Revaluation on RCB/CIT Investments (Gain)	690	-
Board of Education	97	97
RCB Distribution	134	57
Diocesan Distribution	-	200
	<u>1,171</u>	<u>2,393</u>

The above amounts have been included in Receipts for the Year under “Investment Income.”

Investment Expenditure

Devaluation on RCB Investment (Loss)	-	16,123
	<u>-</u>	<u>16,123</u>

The above amount has been included in Payments for the Year under “Investment Income.”

Annual report



**St Matthew's Church,
Parish of Scarva**

Trustees' Annual Report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31st December 2023

Charities Number: NIC103248

St Matthew's Church, Parish of Scarva

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

Contents

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Receipts and payments account	8
Statement of assets and liabilities	9
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St Matthew's Church, Parish of Scarva

References and administrative details

Charity Name: Craigavon/ Aghaderg, Donaghmore & Scarva / St. Matthew, Scarva /
Down & Dromore / Church of Ireland

Charity Registration Number: NIC 103248

Contact Address: Iris Dillon
39 Cargans Road
Tandragee
BT62 2EA

Trustees

Revd Rodney Magennis
Mr William John Anderson
Mr Rodney Dillon
Mrs Iris Elizabeth Dillon
Miss Anne Campbell
Mr Desmond Elliott (resigned May 2023)
Mrs Freda Elliott (resigned May 2023)
Mrs Margaret Campbell
Mrs Alwyn Baird
Mr Hubert McAllister
Mr Derek Crawford
Mr Norman Tombs (resigned May 2023)
Mrs Irene Crawford
Mrs Julie Hull (appointed May 2023)

Principal Office-bearers

Clergy:	Revd Rodney Magennis
Church Treasurer:	Iris Dillon
Assistant Church Treasurer:	Anne Campbell
Church Warden - Clergy:	Julie Hull
Church Warden - People:	Rodney Dillon

Independent Examiner

Eamonn Devlin FCCA
Hunter Sinton and Co.
50 Commercial Road
Banbridge
BT32 3ES

Bankers

Danske Bank
Business Banking
P.O. Box 183
Donegall Square West
Belfast
BT1 6JS

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

The trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities for St Matthew's Church, Scarva Parish for the year ended 31st December 2023.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St Matthew's Church, Scarva Parish is to support the advancement of the Christian religion by promoting, through the work of St Matthew's Church, Scarva 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 are fundamental to the practical delivery of the benefits of Christianity.

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

Achievements, Performance & Public Benefit 2023 (2022 in brackets)

The Parish continued to have regular Services of Worship throughout the year 2023. This year we were allowed to meet every Sunday except for one Sunday where the Grouped Parishes of Aghaderg, Donaghmore and Scarva came together to a Joint service and lunch at Donaghmore Church to mark the Coronation of King Charles III. Services ceased to be broadcast on Youtube, except when specifically requested or a special service was taking place. There were 52 (52) in-person main Sunday morning worship services in 2023 (2022) with an average congregation of 50 (52). The average number of communicants each month was 29 (34). As well as 8 (5) other Occasional Services, there were 3 (5) Baptisms, 1 (0) Marriages, 12 (1) Burials (3 parishioners, 9 non-parishioners). On Christmas Day, a service was held in Scarva and the attendance was 54 (48). From September onwards, a mid-week Holy Communion service was held, shared with Aghaderg and the average attendance was 7 (8).

Pastoral work continued throughout 2023 with very little restrictions due to Covid. The priority of the Minister – In – Charge is the elderly, the sick and the bereaved. Other visiting takes place as and when time permits.

Church organisations include a Mothers Union group for ladies (which has not been meeting) and a Sunday School. The Sunday School teachers have been vetted through AccessNI and we have officers in place in line with the Church of Ireland Policy on Safeguarding Trust. The new parish – wide "Steadfast" Youth Fellowship is continuing and going very well with a regular attendance and everyone keen to see it progress in the future.

Once again, the Annual Royal Black Demonstration was held in Scarva with upwards of 100,000 people in attendance. The parish catered and provided car parking for the day.

In Autumn 2023, a short Bible Study series was introduced and was held in the Rectory, all three parishes in the Group were represented at those meetings and it was a good time spent with others seeking to further develop their faith in Jesus.

A special service was held in Aghaderg Church, Loughbrickland of 'Royal Hymns' to mark the Coronation of King Charles III, with special guests attending and members from each Church taking part.

Repairs and general maintenance were continued on the Church property during 2023.

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

Trustees' Annual Report for the year ended 31st December 2023 (continued)

Financial Review 2023 (2022)

The income into the Parish from various sources was £56,462 (£55,294) with outgoings of £46,476 (£164,184) giving a surplus of £9,986 (deficit £108,890). The surplus was mainly attributed to fundraising on the 13th July at Scarva which contributed £6,802 of the surplus amount.

The Bank and Cash In Hand Balance at 31st December 2023 was £127,171 (£117,875). The balance on investments held within RCB investment funds was £17,083 (£16,393).

It is the Trustee's Policy to hold sufficient reserves to cover unexpected emergencies, to build up funds to pay for future maintenance and repairs to the Church, Parish Hall and grounds, and to further the Objectives and Activities of the Church of Ireland.

Going Concern

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

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and remuneration

The Revd Rodney Magennis was appointed as Minister – In – Charge of the Grouped Parishes of Aghaderg, Donaghmore and Scarva in July 2023 and introduced at a special service in September that year, where he received a stipend, office and locomotory allowance. The Scarva Parish pays 45% of this sum which came to £18,238.40 per annum 2023.

The Trustee, Mr Rodney Dillon, acts as Church Caretaker and in 2023 the Parish paid him £800 for carrying out these duties.

The Trustee, Miss Anne Campbell, is the Church organist and the Parish paid her £1,500 for carrying out these duties in 2023.

Trustees' Annual Report for the year ended 31st December 2023 (continued)

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the Clergy serving in the Parish, the Church Wardens, the Glebe Wardens and generally not more than twelve other members of the General vestry elected at the General Vestry.

The Select Vestry is chaired by the member of the Clergy officiating in the Parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how Parish funds are to be applied.

The Select Vestry meets at times fixed by the members or by the Diocesan Synod. Special meetings may be convened at any time by the Chairperson or the Church Wardens.

Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit. As detailed on page 4 above.

Statement of Trustees' Responsibilities

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

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

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

Signed on Behalf of the Trustees

Trustee 1 Alwyn Baird.

Trustee 2 Julie Hall

Date 5 MAY 2024

Independent Examiners Report to the Trustees of St Matthew’s Church

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on pages 8 to 15.

Respective responsibilities of charity trustees and examiner

As the charity’s trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner’s report

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

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


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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner’s statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name:


Eamonn Devlin FCCA

Relevant professional qualification or body:

Association of Chartered Certified Accountants

Address:

Hunter Sinton & Co
50 Commercial Road
Banbridge
Co Down
BT32 3ES

Date:

07/05/2024

Receipts and Payments Account for the year ended 31st December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
Donations & plate collection		30,173	1,240	-	31,413	31,085
Proceeds from Fund Raising Events		-	-	-	-	-
Legacies		604	-	-	604	10,200
Bank & Deposit interest		419	-	-	419	352
Investment Income	11	481	34	656	1,171	2,393
Rental Proceeds of Shared Rectory		1,810	-	-	1,810	-
Fundraising Income		8,061	-	-	8,061	5,265
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		359	-	-	359	395
Other Receipts	8	8,016	-	-	8,016	4,430
Receipts from Parish Organisations		237	2,000	-	2,237	-
Collections for Third Parties	4	-	2,372	-	2,372	1,174
Total Receipts		50,160	5,646	656	56,462	55,294
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Church Running Costs	7	5,163	-	-	5,163	3,499
Church Building Repair		991	-	-	991	713
Glebe Costs	10	2,072	-	-	2,072	6,104
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Fundraising Costs		1,259	-	-	1,259	1,199
Charitable Donations		-	-	-	-	-
Gifts		200	-	-	200	-
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Investment expenditure	11	-	-	-	-	16,123
Purchase of Rectory		-	-	-	-	108,000
Total Payments		43,413	3,063	-	46,476	164,184
Excess of Receipts over Payments for the year before transfers		6,747	2,583	656	9,986	-108,890
Transfers		-	-	-	-	-
		6,747	2,583	656	9,986	-108,890
On Behalf of the Trustees						
Trustee 1		<u>Alwyn Baird</u>				
Trustee 2		<u>Julie Hull</u>				

Statement of Assets and Liabilities as at 31st December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	67,307	49,415	-	116,722	107,566
Deposit Accounts	10,449	-	-	10,449	10,309
Total Cash Funds	77,756	49,415	-	127,171	117,875

Investment Assets	-	-	-	-	-
Equity Investments	-	-	-	-	-
Other Listed Investments	-	-	-	-	-
Investments in RCB / CIT Unit Trusts	-	1,061	16,022	17,083	16,393
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
Total Investment Assets	-	1,061	16,022	17,083	16,393

Assets retained for the Parish's own use					
Parish Centre	-	-	-	-	-
Glebe House	108,000	-	-	108,000	108,000
Fixtures and Fittings	-	-	-	-	-
Total Assets retained for the Parish's own use	108,000	-	-	108,000	108,000

On Behalf of the Trustees

Trustee 1

Alwyn Baird

Trustee 2

Julie Hull

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

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

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

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

- Church Building and Graveyard
- Parish Hall
- Fixtures and fittings
- 45% Share of New Rectory

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Hall was built in 1894. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the Parish statement of assets and liabilities.

Fixtures and Fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church Building and their preservation and contribution to culture are ancillary to faith and other purposes. Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The three Parishes have purchased a property between them to be used as the new Rectory. Scarva Parish maintain 45% control over this property. Their 45% share of the new rectory building is valued at £108,000.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. The revaluation surplus or shortfall is then included alongside other incoming or outgoing resources. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Notes to the financial statements for the year ended 31st December 2023 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	134,268
Receipts for the Year	56,462
Payments for the Year	<u>-46,476</u>
Total Cash Funds at end of the year	<u>144,254</u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
- <u>Investment in RCB General Unit Trust</u>					
• Mrs E Reilly	207	6	-	-	213
• Composition Balance from Rev W. Armstrong	2,515	80	-	-	2,595
• Mrs E Liggett Donation	154	5	-	-	159
• Mrs A E Drury & Mrs E Reilly Benefaction	826	26	-	-	852
• Rev. W Armstrong Donation	68	2	-	-	70
- <u>Investment in CIT Unit Trust</u>					
• Mrs Constance Taggart Bequest	6,227	288	-	-	6,515
• Albert Freeburne Bequest	1,462	68	-	-	1,530
• Rev Canon P Kelly Bequest	211	10	-	-	221
• C Moffett Bequest	3,076	142	-	-	3,218
• Mrs Constance Taggart Bequest	620	29	-	-	649
	<u>15,366</u>	<u>656</u>	<u>-</u>	<u>-</u>	<u>16,022</u>
Restricted funds					
Building Fund	46,866	1,240	-	-	48,106
RCB Glebe Deposit Fund	-	-	-	-	-
Collection For Third Parties	-	-	-	-	-
RCB Youth Fellowship	-	2,000	-691	-	1,309
Friendly Club	-	-	-	-	-
Gifts	-	-	-	-	-
- <u>Investment in RCB General Unit Trust</u>					
• Church Insurance Bonus	11	-	-	-	11
• Church Officers Composition Bonus	456	14	-	-	470
• Glebe Profit Sale	-	-	-	-	-
• Parochial Funds	367	12	-	-	379
• Transfer from General Sustentation Fund	88	3	-	-	91
- <u>Investment in CIT Unit Trust</u>					
• Raised By Parishioners	105	5	-	-	110
	<u>47,893</u>	<u>3,274</u>	<u>-691</u>	<u>-</u>	<u>50,476</u>

**Notes to the financial statements for the
year ended 31st December 2023
(continued)**

Unrestricted funds					
General Fund	60,700	52,392	-45,785	-	67,307
Fixed Term Deposits	10,309	140	-	-	10,449
RCB General Unit Trust	-	-	-	-	-
	<u>71,009</u>	<u>52,532</u>	<u>-45,785</u>	<u>-</u>	<u>77,756</u>
Total funds	<u>134,268</u>	<u>56,462</u>	<u>-46,476</u>	<u>-</u>	<u>144,254</u>

Purposes of Endowment Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs E Reilly – Income from this fund is to assist with Augmentation
 - Composition Balance from Rev W. Armstrong – Income from this fund is to assist with the Stipend
 - Mrs E Liggett Donation – Income from this fund is to assist with the Stipend and the Condition of the Grave.
 - Mrs A E Drury & Mrs E Reilly Benefaction – Income from this fund is to assist with the upkeep of the Church.
 - Rev. W Armstrong Donation – Income from this fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs Constance Taggart Bequest – Income from this fund is to assist with the Stipend.
 - Albert Freeburne Bequest – Income from this fund is for general Church purposes.
 - Rev Canon P A Kelly Bequest – Income from this fund is for Sunday School prizes.
 - C Moffett Bequest – Income from this fund is for general Church purposes.
 - Mrs Constance Taggart Bequest – Income from this fund is for Grave and general Church purposes.

Purposes of Restricted Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are restricted. They are as follows:
 - Church Insurance Bonus – This fund is to assist with the Stipend
 - Church Officers Composition Balance – This fund is to assist with the Stipend.
 - Rectory Profit Sale – This fund derives from the sale of the rectory property and is to be used for the benefit of Scarva Parish in a way to be agreed by the RCB, Diocesan Council and Scarva Select Vestry. This was used in 2022 to purchase a new Rectory. This fund is now closed.
 - Parochial Funds – This fund is to assist with the Stipend.
 - Transfer from the General Sustentation Fund – This fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual funds. There is one fund which is restricted as follows:
 - Raised By Parishioners – This fund is to assist with the Stipend.
- Building Fund – The purpose of this account is to assist with the maintenance and renewal of the Church property.
- Collection For Third Parties – This fund derives from the collections for third parties within Church Life.
- RCB Youth Fellowship – This fund derives from monies donated by RCB for 'Steadfast Youth Fellowship.'
- Friendly Club – This fund derives from monies donated or paid by members of the Friendly Club and their associates. The purpose of this fund is to be used for the benefit of the Friendly Club.

Notes to the financial statements for the year ended 31st December 2023 (continued)

Purposes of Designated Funds

- General Fund: This fund covers all expenditure and receipt transactions except for those which demand separate fund accounting. This fund is to assist with all areas of the Church Life alongside the maintenance and upkeep of all the Church Assets.
- Fixed Term Deposit Funds – This is comprised of four separate funds, two of which are in the local Danske Bank, another within Progressive Building Society and finally a National Savings and Investment Account. The sole purpose of each account is to gain interest which is then reinvested until a time when it is needed for the purposes of Church Life. The Bequests which have been placed into these accounts over a period exceeding sixty years are The Shepherd Bequest (1955), The Marshall Bequest (1962), The E Purdy Bequest (1976), The Mrs J Riddell Bequest (1976) and the Rev TGD Andrews Bequest (1993).

4. Collections for Third Parties

	2023	2022
	£	£
Royal British Legion Collection	76	400
Southern Area Hospice	643	498
Collection Re: LOL 116	454	-
UCB	52	32
SANDS Tractor Run	-	94
Bishop Appeal	1,147	150
	<u>2,372</u>	<u>1,174</u>

The above amounts have been included in Receipts for the Year under “Collections for Third Parties” and in Payments for the year under “Collections for Third Parties”. All payments out had been completed by the year end.

5. Transactions with the Trustees

Rev. Rodney Magennis, trustee, received a stipend for £18,238 in relation to his professional services as Minister in charge of the Parish for the year January – December 2023.

Rodney Dillon, trustee, received a payment totalling £800 for services as Caretaker to the Parish.

Anne Campbell, trustee, received expenses of £1,500 for the provision of musical services as Organist of the Parish.

6. Governance Costs

Governance costs of £1,650 were incurred during the year of which £1,650 relates to fees paid to the Independent Examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Notes to the financial statements for the year ended 31st December 2023 (continued)

7. Church Running Costs

	2023	2022
	£	£
Electricity	2,620	1,228
Church Insurance	1,735	1,615
Water Rates	384	186
Church Repairs	270	270
Fire & Defence	96	138
Safeguarding Trust	58	62
	<u>5,163</u>	<u>3,499</u>

The above amounts have been included in Payments for the Year under "Church Running Costs."

8. Other Receipts

	2023	2022
	£	£
Graveyard Donation and Fees	2,450	355
Gift Aid	4,366	3,335
Energy Support Grant	1,200	
Christening Donation	-	50
Platinum Jubilee Coin Donation	-	10
Diocesan Distribution Re: Covid	-	680
	<u>8,016</u>	<u>4,430</u>

The above amounts have been included in Receipts for the Year under "Other Receipts."

9. Wages and Salaries

	2023	2022
	£	£
Stipend	18,238	12,604
Annual Leave Cover	430	380
PAYE	375	374
Vacancy Duty	-	-
Sexton	1,200	1,200
Organist	1,500	1,500
Caretaker	800	800
	<u>22,543</u>	<u>16,858</u>

The above amounts have been included in Payments for the Year under "Wages and Salaries."

Notes to the financial statements for the year ended 31st December 2023 (continued)

10. Share of Glebe Costs

	2023 £	2022 £
Rates	1,345	589
Insurance	111	133
Purchase of Glebe House – Legal and Professional Cost	616	-
Sundries	-	1,152
Rental of alternative Glebe House	-	4,230
	<u>2,072</u>	<u>6,104</u>

11. Investment Income and Expenditure

	2023 £	2022 £
<u>Investment Income</u>		
Scheme Income	250	229
RCB Trust Income	-	1,800
Revaluation on RCB/CIT Investments (Gain)	690	-
Board of Education	97	97
RCB Distribution	134	57
Diocesan Distribution	-	200
	<u>1,171</u>	<u>2,393</u>

The above amounts have been included in Receipts for the Year under “Investment Income.”

Investment Expenditure

Devaluation on RCB Investment (Loss)	-	16,123
	<u>-</u>	<u>16,123</u>

The above amount has been included in Payments for the Year under “Investment Income.”

Annual return



**St Matthew's Church,
Parish of Scarva**

Trustees' Annual Report and Statement of Receipts and Payments and Assets and Liabilities

For the year ended 31st December 2023

Charities Number: NIC103248

St Matthew's Church, Parish of Scarva

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

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Statement of assets and liabilities	9
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St Matthew's Church, Parish of Scarva

References and administrative details

Charity Name: Craigavon/ Aghaderg, Donaghmore & Scarva / St. Matthew, Scarva /
Down & Dromore / Church of Ireland

Charity Registration Number: NIC 103248

Contact Address: Iris Dillon
39 Cargans Road
Tandragee
BT62 2EA

Trustees

Revd Rodney Magennis
Mr William John Anderson
Mr Rodney Dillon
Mrs Iris Elizabeth Dillon
Miss Anne Campbell
Mr Desmond Elliott (resigned May 2023)
Mrs Freda Elliott (resigned May 2023)
Mrs Margaret Campbell
Mrs Alwyn Baird
Mr Hubert McAllister
Mr Derek Crawford
Mr Norman Tombs (resigned May 2023)
Mrs Irene Crawford
Mrs Julie Hull (appointed May 2023)

Principal Office-bearers

Clergy: Revd Rodney Magennis
Church Treasurer: Iris Dillon
Assistant Church Treasurer: Anne Campbell
Church Warden - Clergy: Julie Hull
Church Warden - People: Rodney Dillon

Independent Examiner

Eamonn Devlin FCCA
Hunter Sinton and Co.
50 Commercial Road
Banbridge
BT32 3ES

Bankers

Danske Bank
Business Banking
P.O. Box 183
Donegall Square West
Belfast
BT1 6JS

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

The trustees present the Annual Report and Statements of Receipts and Payments and Assets and Liabilities for St Matthew's Church, Scarva Parish for the year ended 31st December 2023.

Objectives and Activities

The charitable purpose of the Church of Ireland is the advancement of religion.

The principal function of St Matthew's Church, Scarva Parish is to support the advancement of the Christian religion by promoting, through the work of St Matthew's Church, Scarva 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 are fundamental to the practical delivery of the benefits of Christianity.

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

Achievements, Performance & Public Benefit 2023 (2022 in brackets)

The Parish continued to have regular Services of Worship throughout the year 2023. This year we were allowed to meet every Sunday except for one Sunday where the Grouped Parishes of Aghaderg, Donaghmore and Scarva came together to a Joint service and lunch at Donaghmore Church to mark the Coronation of King Charles III. Services ceased to be broadcast on Youtube, except when specifically requested or a special service was taking place. There were 52 (52) in-person main Sunday morning worship services in 2023 (2022) with an average congregation of 50 (52). The average number of communicants each month was 29 (34). As well as 8 (5) other Occasional Services, there were 3 (5) Baptisms, 1 (0) Marriages, 12 (1) Burials (3 parishioners, 9 non-parishioners). On Christmas Day, a service was held in Scarva and the attendance was 54 (48). From September onwards, a mid-week Holy Communion service was held, shared with Aghaderg and the average attendance was 7 (8).

Pastoral work continued throughout 2023 with very little restrictions due to Covid. The priority of the Minister – In – Charge is the elderly, the sick and the bereaved. Other visiting takes place as and when time permits.

Church organisations include a Mothers Union group for ladies (which has not been meeting) and a Sunday School. The Sunday School teachers have been vetted through AccessNI and we have officers in place in line with the Church of Ireland Policy on Safeguarding Trust. The new parish – wide "Steadfast" Youth Fellowship is continuing and going very well with a regular attendance and everyone keen to see it progress in the future.

Once again, the Annual Royal Black Demonstration was held in Scarva with upwards of 100,000 people in attendance. The parish catered and provided car parking for the day.

In Autumn 2023, a short Bible Study series was introduced and was held in the Rectory, all three parishes in the Group were represented at those meetings and it was a good time spent with others seeking to further develop their faith in Jesus.

A special service was held in Aghaderg Church, Loughbrickland of 'Royal Hymns' to mark the Coronation of King Charles III, with special guests attending and members from each Church taking part.

Repairs and general maintenance were continued on the Church property during 2023.

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

Trustees' Annual Report for the year ended 31st December 2023 (continued)

Financial Review 2023 (2022)

The income into the Parish from various sources was £56,462 (£55,294) with outgoings of £46,476 (£164,184) giving a surplus of £9,986 (deficit £108,890). The surplus was mainly attributed to fundraising on the 13th July at Scarva which contributed £6,802 of the surplus amount.

The Bank and Cash In Hand Balance at 31st December 2023 was £127,171 (£117,875). The balance on investments held within RCB investment funds was £17,083 (£16,393).

It is the Trustee's Policy to hold sufficient reserves to cover unexpected emergencies, to build up funds to pay for future maintenance and repairs to the Church, Parish Hall and grounds, and to further the Objectives and Activities of the Church of Ireland.

Going Concern

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

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the general vestry of the parish, allowing them to attend and vote at meetings of the general vestry and to stand for election to the select vestry. Meetings of the general vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and remuneration

The Revd Rodney Magennis was appointed as Minister – In – Charge of the Grouped Parishes of Aghaderg, Donaghmore and Scarva in July 2023 and introduced at a special service in September that year, where he received a stipend, office and locomotory allowance. The Scarva Parish pays 45% of this sum which came to £18,238.40 per annum 2023.

The Trustee, Mr Rodney Dillon, acts as Church Caretaker and in 2023 the Parish paid him £800 for carrying out these duties.

The Trustee, Miss Anne Campbell, is the Church organist and the Parish paid her £1,500 for carrying out these duties in 2023.

Trustees' Annual Report for the year ended 31st December 2023 (continued)

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the Clergy serving in the Parish, the Church Wardens, the Glebe Wardens and generally not more than twelve other members of the General vestry elected at the General Vestry.

The Select Vestry is chaired by the member of the Clergy officiating in the Parish. Select Vestry members are responsible for making decisions on matters of general concern and importance to the Parish including deciding how Parish funds are to be applied.

The Select Vestry meets at times fixed by the members or by the Diocesan Synod. Special meetings may be convened at any time by the Chairperson or the Church Wardens.

Compliance with Public Benefit

The Parish has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the actives entered into during the year have helped to achieve the Parish's objectives and activities, as well as providing public benefit. As detailed on page 4 above.

Statement of Trustees' Responsibilities

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

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

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

Signed on Behalf of the Trustees

Trustee 1 Alwyn Baird

Trustee 2 Julie Hall

Date 5 MAY 2024

Independent Examiners Report to the Trustees of St Matthew’s Church

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on pages 8 to 15.

Respective responsibilities of charity trustees and examiner

As the charity’s trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner’s report

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

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


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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner’s statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Name:


Eamonn Devlin FCCA

Relevant professional qualification or body:

Association of Chartered Certified Accountants

Address:

Hunter Sinton & Co
50 Commercial Road
Banbridge
Co Down
BT32 3ES

Date:

07/05/2024

Receipts and Payments Account for the year ended 31st December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
Donations & plate collection		30,173	1,240	-	31,413	31,085
Proceeds from Fund Raising Events		-	-	-	-	-
Legacies		604	-	-	604	10,200
Bank & Deposit interest		419	-	-	419	352
Investment Income	11	481	34	656	1,171	2,393
Rental Proceeds of Shared Rectory		1,810	-	-	1,810	-
Fundraising Income		8,061	-	-	8,061	5,265
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		359	-	-	359	395
Other Receipts	8	8,016	-	-	8,016	4,430
Receipts from Parish Organisations		237	2,000	-	2,237	-
Collections for Third Parties	4	-	2,372	-	2,372	1,174
Total Receipts		50,160	5,646	656	56,462	55,294
Payments						
Wages and Salaries	9	22,543	-	-	22,543	16,858
Diocesan Costs / Assessment		8,290	-	-	8,290	7,708
Church Running Costs	7	5,163	-	-	5,163	3,499
Church Building Repair		991	-	-	991	713
Glebe Costs	10	2,072	-	-	2,072	6,104
Collection for Third Parties	4	-	2,372	-	2,372	1,174
Administration Costs	6	2,265	-	-	2,265	2,165
Fundraising Costs		1,259	-	-	1,259	1,199
Charitable Donations		-	-	-	-	-
Gifts		200	-	-	200	-
Payments from Parish Organisations		630	691	-	1,321	641
Investment expenditure	11	-	-	-	-	16,123
Purchase of Rectory		-	-	-	-	108,000
Total Payments		43,413	3,063	-	46,476	164,184
Excess of Receipts over Payments for the year before transfers		6,747	2,583	656	9,986	-108,890
Transfers		-	-	-	-	-
		6,747	2,583	656	9,986	-108,890
On Behalf of the Trustees						
Trustee 1		<u>Alwyn Baird</u>				
Trustee 2		<u>Julie Hull</u>				

Statement of Assets and Liabilities as at 31st December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	67,307	49,415	-	116,722	107,566
Deposit Accounts	10,449	-	-	10,449	10,309
Total Cash Funds	77,756	49,415	-	127,171	117,875

Investment Assets	-	-	-	-	-
Equity Investments	-	-	-	-	-
Other Listed Investments	-	-	-	-	-
Investments in RCB / CIT Unit Trusts	-	1,061	16,022	17,083	16,393
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
Total Investment Assets	-	1,061	16,022	17,083	16,393

Assets retained for the Parish's own use					
Parish Centre	-	-	-	-	-
Glebe House	108,000	-	-	108,000	108,000
Fixtures and Fittings	-	-	-	-	-
Total Assets retained for the Parish's own use	108,000	-	-	108,000	108,000

On Behalf of the Trustees

Trustee 1

Alwyn Baird

Trustee 2

Julie Hull

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

1. Accounting policies

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

(a) Receipts and Payments Account

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

(b) Statement of Assets and Liabilities

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

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

- Church Building and Graveyard
- Parish Hall
- Fixtures and fittings
- 45% Share of New Rectory

The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102)

These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The Parish Hall was built in 1894. There are no reliable records of the cost of this construction and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the Parish statement of assets and liabilities.

Fixtures and Fittings are deemed to be Heritage assets as defined by the Charities SORP (FRS102). These fixtures and fittings are artefacts contained within the Church Building and their preservation and contribution to culture are ancillary to faith and other purposes. Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

The three Parishes have purchased a property between them to be used as the new Rectory. Scarva Parish maintain 45% control over this property. Their 45% share of the new rectory building is valued at £108,000.

ii) Investments

Fixed asset investments comprising investment properties, investments in equities (ordinary shares) and investment in RCB/CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date. The revaluation surplus or shortfall is then included alongside other incoming or outgoing resources. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

Notes to the financial statements for the year ended 31st December 2023 (continued)

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	134,268
Receipts for the Year	56,462
Payments for the Year	<u>-46,476</u>
Total Cash Funds at end of the year	<u>144,254</u>

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
- <u>Investment in RCB General Unit Trust</u>					
• Mrs E Reilly	207	6	-	-	213
• Composition Balance from Rev W. Armstrong	2,515	80	-	-	2,595
• Mrs E Liggett Donation	154	5	-	-	159
• Mrs A E Drury & Mrs E Reilly Benefaction	826	26	-	-	852
• Rev. W Armstrong Donation	68	2	-	-	70
- <u>Investment in CIT Unit Trust</u>					
• Mrs Constance Taggart Bequest	6,227	288	-	-	6,515
• Albert Freeburne Bequest	1,462	68	-	-	1,530
• Rev Canon P Kelly Bequest	211	10	-	-	221
• C Moffett Bequest	3,076	142	-	-	3,218
• Mrs Constance Taggart Bequest	620	29	-	-	649
	<u>15,366</u>	<u>656</u>	<u>-</u>	<u>-</u>	<u>16,022</u>
Restricted funds					
Building Fund	46,866	1,240	-	-	48,106
RCB Glebe Deposit Fund	-	-	-	-	-
Collection For Third Parties	-	-	-	-	-
RCB Youth Fellowship	-	2,000	-691	-	1,309
Friendly Club	-	-	-	-	-
Gifts	-	-	-	-	-
- <u>Investment in RCB General Unit Trust</u>					
• Church Insurance Bonus	11	-	-	-	11
• Church Officers Composition Bonus	456	14	-	-	470
• Glebe Profit Sale	-	-	-	-	-
• Parochial Funds	367	12	-	-	379
• Transfer from General Sustentation Fund	88	3	-	-	91
- <u>Investment in CIT Unit Trust</u>					
• Raised By Parishioners	105	5	-	-	110
	<u>47,893</u>	<u>3,274</u>	<u>-691</u>	<u>-</u>	<u>50,476</u>

**Notes to the financial statements for the
year ended 31st December 2023
(continued)**

Unrestricted funds					
General Fund	60,700	52,392	-45,785	-	67,307
Fixed Term Deposits	10,309	140	-	-	10,449
RCB General Unit Trust	-	-	-	-	-
	<u>71,009</u>	<u>52,532</u>	<u>-45,785</u>	<u>-</u>	<u>77,756</u>
Total funds	<u>134,268</u>	<u>56,462</u>	<u>-46,476</u>	<u>-</u>	<u>144,254</u>

Purposes of Endowment Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs E Reilly – Income from this fund is to assist with Augmentation
 - Composition Balance from Rev W. Armstrong – Income from this fund is to assist with the Stipend
 - Mrs E Liggett Donation – Income from this fund is to assist with the Stipend and the Condition of the Grave.
 - Mrs A E Drury & Mrs E Reilly Benefaction – Income from this fund is to assist with the upkeep of the Church.
 - Rev. W Armstrong Donation – Income from this fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual trust funds. There are five funds which are solely to do with endowments. They are as follows:
 - Mrs Constance Taggart Bequest – Income from this fund is to assist with the Stipend.
 - Albert Freeburne Bequest – Income from this fund is for general Church purposes.
 - Rev Canon P A Kelly Bequest – Income from this fund is for Sunday School prizes.
 - C Moffett Bequest – Income from this fund is for general Church purposes.
 - Mrs Constance Taggart Bequest – Income from this fund is for Grave and general Church purposes.

Purposes of Restricted Funds

- Investment in RCB General Unit Trust comprises ten individual trust funds. There are five funds which are restricted. They are as follows:
 - Church Insurance Bonus – This fund is to assist with the Stipend
 - Church Officers Composition Balance – This fund is to assist with the Stipend.
 - Rectory Profit Sale – This fund derives from the sale of the rectory property and is to be used for the benefit of Scarva Parish in a way to be agreed by the RCB, Diocesan Council and Scarva Select Vestry. This was used in 2022 to purchase a new Rectory. This fund is now closed.
 - Parochial Funds – This fund is to assist with the Stipend.
 - Transfer from the General Sustentation Fund – This fund is to assist with the Stipend.
- Investment in CIT Unit Trust comprises six individual funds. There is one fund which is restricted as follows:
 - Raised By Parishioners – This fund is to assist with the Stipend.
- Building Fund – The purpose of this account is to assist with the maintenance and renewal of the Church property.
- Collection For Third Parties – This fund derives from the collections for third parties within Church Life.
- RCB Youth Fellowship – This fund derives from monies donated by RCB for 'Steadfast Youth Fellowship.'
- Friendly Club – This fund derives from monies donated or paid by members of the Friendly Club and their associates. The purpose of this fund is to be used for the benefit of the Friendly Club.

Notes to the financial statements for the year ended 31st December 2023 (continued)

Purposes of Designated Funds

- General Fund: This fund covers all expenditure and receipt transactions except for those which demand separate fund accounting. This fund is to assist with all areas of the Church Life alongside the maintenance and upkeep of all the Church Assets.
- Fixed Term Deposit Funds – This is comprised of four separate funds, two of which are in the local Danske Bank, another within Progressive Building Society and finally a National Savings and Investment Account. The sole purpose of each account is to gain interest which is then reinvested until a time when it is needed for the purposes of Church Life. The Bequests which have been placed into these accounts over a period exceeding sixty years are The Shepherd Bequest (1955), The Marshall Bequest (1962), The E Purdy Bequest (1976), The Mrs J Riddell Bequest (1976) and the Rev TGD Andrews Bequest (1993).

4. Collections for Third Parties

	2023	2022
	£	£
Royal British Legion Collection	76	400
Southern Area Hospice	643	498
Collection Re: LOL 116	454	-
UCB	52	32
SANDS Tractor Run	-	94
Bishop Appeal	1,147	150
	<u>2,372</u>	<u>1,174</u>

The above amounts have been included in Receipts for the Year under “Collections for Third Parties” and in Payments for the year under “Collections for Third Parties”. All payments out had been completed by the year end.

5. Transactions with the Trustees

Rev. Rodney Magennis, trustee, received a stipend for £18,238 in relation to his professional services as Minister in charge of the Parish for the year January – December 2023.

Rodney Dillon, trustee, received a payment totalling £800 for services as Caretaker to the Parish.

Anne Campbell, trustee, received expenses of £1,500 for the provision of musical services as Organist of the Parish.

6. Governance Costs

Governance costs of £1,650 were incurred during the year of which £1,650 relates to fees paid to the Independent Examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

Notes to the financial statements for the year ended 31st December 2023 (continued)

7. Church Running Costs

	2023	2022
	£	£
Electricity	2,620	1,228
Church Insurance	1,735	1,615
Water Rates	384	186
Church Repairs	270	270
Fire & Defence	96	138
Safeguarding Trust	58	62
	<u>5,163</u>	<u>3,499</u>

The above amounts have been included in Payments for the Year under "Church Running Costs."

8. Other Receipts

	2023	2022
	£	£
Graveyard Donation and Fees	2,450	355
Gift Aid	4,366	3,335
Energy Support Grant	1,200	
Christening Donation	-	50
Platinum Jubilee Coin Donation	-	10
Diocesan Distribution Re: Covid	-	680
	<u>8,016</u>	<u>4,430</u>

The above amounts have been included in Receipts for the Year under "Other Receipts."

9. Wages and Salaries

	2023	2022
	£	£
Stipend	18,238	12,604
Annual Leave Cover	430	380
PAYE	375	374
Vacancy Duty	-	-
Sexton	1,200	1,200
Organist	1,500	1,500
Caretaker	800	800
	<u>22,543</u>	<u>16,858</u>

The above amounts have been included in Payments for the Year under "Wages and Salaries."

Notes to the financial statements for the year ended 31st December 2023 (continued)

10. Share of Glebe Costs

	2023 £	2022 £
Rates	1,345	589
Insurance	111	133
Purchase of Glebe House – Legal and Professional Cost	616	-
Sundries	-	1,152
Rental of alternative Glebe House	-	4,230
	<u>2,072</u>	<u>6,104</u>

11. Investment Income and Expenditure

	2023 £	2022 £
<u>Investment Income</u>		
Scheme Income	250	229
RCB Trust Income	-	1,800
Revaluation on RCB/CIT Investments (Gain)	690	-
Board of Education	97	97
RCB Distribution	134	57
Diocesan Distribution	-	200
	<u>1,171</u>	<u>2,393</u>

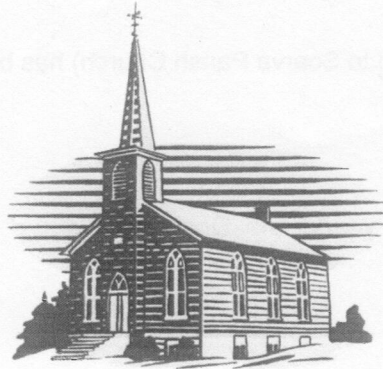
The above amounts have been included in Receipts for the Year under “Investment Income.”

Investment Expenditure

Devaluation on RCB Investment (Loss)	-	16,123
	<u>-</u>	<u>16,123</u>

The above amount has been included in Payments for the Year under “Investment Income.”

Accounts



CHURCH OF IRELAND
PARISH OF SCARVA
DIOCESE OF DROMORE
Annual Report
WITH
LIST OF SUBSCRIPTIONS
TO THE
SUSTENTATION FUND
AND
ABSTRACT OF ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022

The Hon. Treasurer will be pleased to receive outstanding subscriptions to the Sustentation Fund before the 31st December, 2023 as the Parochial Assessment must be paid before that date and the books closed for the purpose of Audit and Report to be published at Easter 2024

PARISH OF SCARVA

GRAVEYARD RULES

The following list for the Graveyard (attached to Scarva Parish Church) has been passed by the Select Vestry and Diocesan Council

GRAVEYARD CHARGES

Members of the Parish for a minimum of two years and been seen as an active paying member.....	Double Grave Single Grave	£250 £150
Opening Grave - Parishioner.....		£100
Opening Grave - Non-Parishioner.....		£300
Organist's fee - minimum.....		£50
All fees to be paid at time of interment.....		

IMPORTANT: No Grave to be opened without prior consultation with the Rector

ERECTION FEES

Erection of Headstone and Surround-Single Size - Parishioner	£50
Erection of Headstone and Surround-Double Size - Parishioner	£75
Erection of Headstone- Parishioner.....	£15
Erection of Headstone - Non-Parishioner.....	£75
Erection of Headstone and Surround-Single Size - Non-Parishioner	£100
Erection of Headstone and Surround-Double Size - Non-Parishioner	£150

GENERAL

Inscription of Headstone to have the prior approval of the Rector
Plans of Monuments, Surrounds and Designs to be submitted to
the Rector and Churchwardens for approval per Graveyard Registrar.
Grave Plots to be in rotation with choice of Delineated areas

Sexton's Fee for Tolling bell if desired - minimum..... £5

Nothing herein contained shall take away and right of free burial reserved by
the Irish Church Act 1869, and Chapter X11, Section 14, of the
constitution of the Church of Ireland.

WEDDINGS

Members of the Parish for a minimum of two years
and been seen as an active paying member.....

	Non Parishioner	Parishioner
Organist's Fee-minimum.....	£50	£50
Sexton's Fee-minimum.....	£50	£50
Church Fee	£120	£60
Minister's Fee	£150	

SCARVA PARISH CHURCH

OFFICE-BEARERS FOR 2022

MINISTER IN CHARGE: REV R MAGENNIS

PARISH READER: MR H MCALLISTER

CHURCHWARDENS:

Rector's: MR D CRAWFORD

People's: MR R DILLON

Parochial Nominator: MR W ANDERSON

Supplemental Nominator: MR D ELLIOTT

Diocesan Synodsmen: MRS I DILLON

Supplemental Diocesan Synodsmen: MISS A CAMPBELL

SELECT VESTRY:

Mrs A Baird, I Dillon, Anne Campbell,
William Anderson, Hubert McAllister
Freda Elliott, Desmond Elliott

Hon Auditors: MESSRS. HUNTER, SINTON & CO

Hon. Churchyard Registrar: MR R DILLON - ASSISTANT - MR W ANDERSON

Honorary Secretary: MRS I DILLON

Honorary Treasurer: MRS I DILLON/MISS A CAMPBELL

Organist: MISS A CAMPBELL

Sexton: MR R ROONEY

Caretaker: MR R DILLON

PARISH ORGANISATIONS

MOTHER'S UNION

Enrolling Member MRS C BOYCE
Secretary MRS A BAIRD
Treasurer MRS O LECKEY

Committee

MRS M CAMPBELL, MRS I DILLON, MRS H MORROW, MRS A HUNTER

SUNDAY SCHOOL

J JONES, C MARTIN, J MURPHY, J GRANT, M MCGAFFIN

SUSTENTATION SUBSCRIPTIONS

Weekly Envelope No

	WEEKLY	GIFT AID	ANNUAL	GIFT DAY	HARVEST
<u>1</u>	50.00	30.00			
2	128.00	12.50			10.00
3	780.00	167.50			50.00
4	215.00	56.25		10.00	20.00
5	40.00				
6	60.00				
7	480.00				
8	20.00				
9	10.00				
10	215.00	46.00			
11	364.00	92.75			20.00
12	364.00	89.25			40.00
13	220.00	110.00			
14	440.00			10.00	20.00
15	1040.00	211.25		50.00	60.00
17	380.00				
19	500.00	120.00		20.00	20.00
20	520.00	142.50			40.00
21	530.00				20.00
22	830.00			20.00	40.00
23	130.00	33.75		20.00	20.00
24	239.50	36.75		10.00	10.00
25	266.00	65.25		50.00	50.00
26	560.00	136.25		50.00	50.00
27	230.00	48.75			20.00
28	235.00				20.00
29	462.20			10.00	20.00
30	100.00				
31	240.00				
32	450.00				
34	100.00				20.00
35	355.00				
36	118.00	23.75			
37	60.00				
39	379.00	82.50			20.00
40	50.00	14.00			
41	290.00				25.00
42	490.00	140.00			
43	90.00				
44	305.00				40.00
45	50.00				
46	80.00				
47	490.00	125.00			30.00
48	290.00				40.00
49	65.00				
50	365.00				20.00
51			150.00		
52	70.00	32.50			
53			150.00		
54	550.00	130.00			20.00
55	8.00				10.00
56	760.00	145.00			

57	274.50	93.38		
58		125.00	500.00	
59	640.00	172.50		
60	900.00	370.00		100.00
61	200.00			25.00
62	50.00			
63	208.00			20.00
64	250.00			20.00
65	480.00			
66	285.00	67.50		
67	520.00	132.50		
68	250.00	75.00		
69	320.00	75.00		
70	1040.00			30.00
71	500.00			
72	192.00			20.00
73	360.00			10.00
74	250.00	65.00		
75	260.00		20.00	20.00
76	335.00	67.50		
77	160.00			
78	235.00			20.00
79	150.00			
81	170.00			

Donation		400.00		40.00
Donation		200.00		
Donation		250.00		
Donation		100.00		
Donation		500.00		
Donation		200.00		
Donation		100.00		
Donation		100.00		
Donation		12.50	50.00	
Donation		15.00		
Donation			50.00	
Donation			50.00	25.00
Donation		50.00	200.00	
Donation			200.00	
Donation	240.00			
Donation			100.00	
Donation			50.00	
Donation		187.50	750.00	
Donation			50.00	
Donation	180.00	45.00		

BUILDING FUND ENVELOPES AND DONATIONS

Weekly Envelope No

15 240

17 105

22 110

47 90

60 120

67 20

68 100

70 240

81 150

1175

SCARVA PARISH CHURCH
PAROCHIAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

INCOME	EXPENDITURE	
To:	By:	
Sustentation	Rector's Stipend	12,603.60
- Weekly	Organist	1,500.00
- Annual	Sexton	1,200.00
- Gift Day	Caretaker	800.00
- Harvest	Diocesan Expenses Fund	3,880.20
Church Loose Collection	Diocesan Clergy Pension Fund	3,828.00
Covenant Tax	NI Water	185.68
Grave Registration Fees	Electricity	1,228.08
13th July	Holiday / Cover Duty	380.00
Royal British Legion Collection	Insurance	1,615.06
Southern Area Hospice Collection	Safeguarding Trust	62.02
Donation Scottish Dancing	E Wilson Steeplejacks	270.00
Donation Re the late Mr M Hampton	Fire Defence	137.90
Donation Re the late Mr B Grant	Sunday School	490.98
Donation RSCDS	Christian Copyright Licensing	169.00
UCB	FWO Envelopes	261.07
Sands Tractor Run	Bishops Appeal	150.00
Donation Christening	Royal British Legion	400.00
Platinum Jubilee Coin	Rent Re: Rev R Magennis	4,230.00
Bishops Appeal	HMRC	374.80
Board of Education	Bank Fees	169.06
- CIT Dividend	Printer Cartridges	65.98
- Diocesan Dist	Southern Area Hospice	498.45
- Diocesan Dist Re Covid	Connect Holiday Bible Club	150.00
- RCB Dist	Rectory Share of Expenses - Rates	588.50
Interest	Accountant's Fee - Hunter Sinton	1,500.00
- National Savings Account	UCB	32.00
- Building Society	Sham Fight Committee	345.00
- Danske Bank	Expenses 13th July	853.54
- Scheme Income	SANDS Tractor Run	93.80
- On Investment	Rectory Share of Expenses - Maintenance	1,152.00
	Rectory Share of Expenses - Insurance	133.50
	Fog Sanitising Machine	302.64
	Vacuum Cleaner	150.00
	Church Repairs - Weedkiller	60.00
	Transfer to Building Fund (Gift Aid)	-
Deficit of Income Over Expenditure	Excess of Income Over Expenditure	<u>14,258.17</u>
		<u>54,119.03</u>

SCARVA PARISH CHURCH
PAROCHIAL ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

REPAIR FUND ACCOUNT

INCOME		
To: Envelopes & Donations		
Gift Aid		
Board of Education		
	1,175.00	By: 200.00
	<u>1,175.00</u>	<u>975.00</u>
		<u>1,175.00</u>
Total		

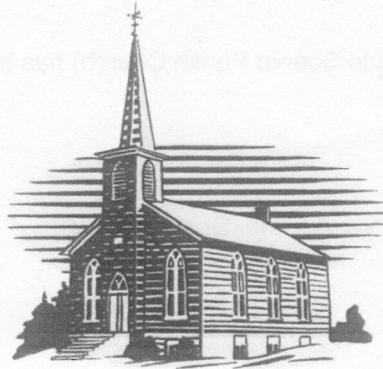
BALANCE SHEET AS AT 31 DECEMBER 2022

CAPITAL		
Balance as at 1 January 2022	243,162.65	46,865.52
RCB General Unit Trust	-	4,167.96
RCB Deposit Account	-	60,700.42
Add: Excess of Income over Expenditure	14,258.17	6,140.83
Parochial Account	975.00	4,691.76
Repair Fund Account	-	-
Less: Deficit of Revaluation	-	-
RCB Account	14,472.05	11,701.70
CIT Account	-	108,000.00
Transfer from RCB Account Funds	-	-
Total	<u>242,268.19</u>	<u>242,268.19</u>
		<u>242,268.19</u>
INVESTMENTS		
Danske Bank - Repair Fund		46,865.52
National Savings Account - Investment		4,167.96
Danske Bank - Current Account		60,700.42
Progressive Building Society		6,140.83
Danske Bank Treasury		4,691.76
RCB General Unit Trust		-
RCB Deposit Account		-
CIT Unit Trust		11,701.70
Purchase of New Rectory		108,000.00
Total		<u>242,268.19</u>

The above unaudited financial statements were prepared from the books, vouchers and information supplied and are confirmed to be in accordance herewith

Junter Sinton & Co
10 Commercial Road
SANDBRIDGE

Annual report



CHURCH OF IRELAND
PARISH OF SCARVA
DIOCESE OF DROMORE
Annual Report
WITH
LIST OF SUBSCRIPTIONS
TO THE
SUSTENTATION FUND
AND
ABSTRACT OF ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022

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Members of the Parish for a minimum of two years and been seen as an active paying member.....	Double Grave Single Grave	£250 £150
Opening Grave - Parishioner.....		£100
Opening Grave - Non-Parishioner.....		£300
Organist's fee - minimum.....		£50
All fees to be paid at time of interment.....		

IMPORTANT: No Grave to be opened without prior consultation with the Rector

ERECTION FEES

Erection of Headstone and Surround-Single Size - Parishioner	£50
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Erection of Headstone- Parishioner.....	£15
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GENERAL

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the Rector and Churchwardens for approval per Graveyard Registrar.
Grave Plots to be in rotation with choice of Delineated areas

Sexton's Fee for Tolling bell if desired - minimum..... £5

Nothing herein contained shall take away and right of free burial reserved by
the Irish Church Act 1869, and Chapter X11, Section 14, of the
constitution of the Church of Ireland.

WEDDINGS

Members of the Parish for a minimum of two years
and been seen as an active paying member.....

	Non Parishioner	Parishioner
Organist's Fee-minimum.....	£50	£50
Sexton's Fee-minimum.....	£50	£50
Church Fee	£120	£60
Minister's Fee	£150	

SCARVA PARISH CHURCH

OFFICE-BEARERS FOR 2022

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PARISH READER: MR H MCALLISTER

CHURCHWARDENS:

Rector's: MR D CRAWFORD

People's: MR R DILLON

Parochial Nominator: MR W ANDERSON

Supplemental Nominator: MR D ELLIOTT

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Supplemental Diocesan Synodsmen: MISS A CAMPBELL

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William Anderson, Hubert McAllister
Freda Elliott, Desmond Elliott

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Hon. Churchyard Registrar: MR R DILLON - ASSISTANT - MR W ANDERSON

Honorary Secretary: MRS I DILLON

Honorary Treasurer: MRS I DILLON/MISS A CAMPBELL

Organist: MISS A CAMPBELL

Sexton: MR R ROONEY

Caretaker: MR R DILLON

PARISH ORGANISATIONS

MOTHER'S UNION

Enrolling Member MRS C BOYCE
Secretary MRS A BAIRD
Treasurer MRS O LECKEY

Committee

MRS M CAMPBELL, MRS I DILLON, MRS H MORROW, MRS A HUNTER

SUNDAY SCHOOL

J JONES, C MARTIN, J MURPHY, J GRANT, M MCGAFFIN

SUSTENTATION SUBSCRIPTIONS

Weekly Envelope No

	WEEKLY	GIFT AID	ANNUAL	GIFT DAY	HARVEST
<u>1</u>	50.00	30.00			
2	128.00	12.50			10.00
3	780.00	167.50			50.00
4	215.00	56.25		10.00	20.00
5	40.00				
6	60.00				
7	480.00				
8	20.00				
9	10.00				
10	215.00	46.00			
11	364.00	92.75			20.00
12	364.00	89.25			40.00
13	220.00	110.00			
14	440.00			10.00	20.00
15	1040.00	211.25		50.00	60.00
17	380.00				
19	500.00	120.00		20.00	20.00
20	520.00	142.50			40.00
21	530.00				20.00
22	830.00			20.00	40.00
23	130.00	33.75		20.00	20.00
24	239.50	36.75		10.00	10.00
25	266.00	65.25		50.00	50.00
26	560.00	136.25		50.00	50.00
27	230.00	48.75			20.00
28	235.00				20.00
29	462.20			10.00	20.00
30	100.00				
31	240.00				
32	450.00				
34	100.00				20.00
35	355.00				
36	118.00	23.75			
37	60.00				
39	379.00	82.50			20.00
40	50.00	14.00			
41	290.00				25.00
42	490.00	140.00			
43	90.00				
44	305.00				40.00
45	50.00				
46	80.00				
47	490.00	125.00			30.00
48	290.00				40.00
49	65.00				
50	365.00				20.00
51			150.00		
52	70.00	32.50			
53			150.00		
54	550.00	130.00			20.00
55	8.00				10.00
56	760.00	145.00			

57	274.50	93.38		
58		125.00	500.00	
59	640.00	172.50		
60	900.00	370.00		100.00
61	200.00			25.00
62	50.00			
63	208.00			20.00
64	250.00			20.00
65	480.00			
66	285.00	67.50		
67	520.00	132.50		
68	250.00	75.00		
69	320.00	75.00		
70	1040.00			30.00
71	500.00			
72	192.00			20.00
73	360.00			10.00
74	250.00	65.00		
75	260.00		20.00	20.00
76	335.00	67.50		
77	160.00			
78	235.00			20.00
79	150.00			
81	170.00			

Donation			400.00	40.00
Donation			200.00	
Donation			250.00	
Donation			100.00	
Donation			500.00	
Donation			200.00	
Donation			100.00	
Donation			100.00	
Donation		12.50	50.00	
Donation		15.00		
Donation			50.00	
Donation			50.00	25.00
Donation		50.00	200.00	
Donation			200.00	
Donation	240.00			
Donation			100.00	
Donation			50.00	
Donation		187.50	750.00	
Donation			50.00	
Donation	180.00	45.00		

BUILDING FUND ENVELOPES AND DONATIONS

Weekly Envelope No

15 240

17 105

22 110

47 90

60 120

67 20

68 100

70 240

81 150

1175

SCARVA PARISH CHURCH
PAROCHIAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

INCOME	EXPENDITURE			
To:	By:			
Sustentation	Rector's Stipend	23,513.20	12,603.60	
- Weekly	Organist	4,150.00	1,500.00	
- Annual	Sexton	270.00	1,200.00	
- Gift Day	Caretaker	1,085.00	800.00	
- Harvest	Diocesan Expenses Fund	562.20	3,880.20	
Church Loose Collection	Diocesan Clergy Pension Fund	3,335.43	3,828.00	
Covenant Tax	NI Water	355.00	185.68	
Grave Registration Fees	Electricity	5,264.50	1,228.08	
13th July	Holiday / Cover Duty	400.00	380.00	
Royal British Legion Collection	Insurance	498.48	1,615.06	
Southern Area Hospice Collection	Safeguarding Trust	315.00	62.02	
Donation Scottish Dancing	E Wilson Steeplejacks	10,000.00	270.00	
Donation Re the late Mr M Hampton	Fire Defence	200.00	137.90	
Donation Re the late Mr B Grant	Sunday School	15.00	490.98	
Donation RSCDS	Christian Copyright Licensing	32.00	169.00	
UCB	FWO Envelopes	93.80	261.07	
Sands Tractor Run	Bishops Appeal	50.00	150.00	
Donation Christening	Royal British Legion	10.00	400.00	
Platinum Jubilee Coin	Rent Re: Rev R Magennis	150.00	4,230.00	
Bishops Appeal	HMRC	96.89	374.80	
Board of Education	Bank Fees	395.26	169.06	
- CIT Dividend	Printer Cartridges	200.00	65.98	
- Diocesan Dist	Southern Area Hospice	679.50	498.45	
- Diocesan Dist Re Covid	Connect Holiday Bible Club	56.79	150.00	
- RCB Dist	Rectory Share of Expenses - Rates		588.50	
Interest	Accountant's Fee - Hunter Sinton		1,500.00	
- National Savings Account	UCB	3.88	32.00	
- Building Society	Sham Fight Committee	105.62	345.00	
- Danske Bank	Expenses 13th July	242.01	853.54	
- Scheme Income	SANDS Tractor Run	239.24	93.80	
- On Investment	Rectory Share of Expenses - Maintenance	1,800.23	1,152.00	
	Rectory Share of Expenses - Insurance		133.50	
	Fog Sanitising Machine		302.64	
	Vacuum Cleaner		150.00	
	Church Repairs - Weedkiller		60.00	
	Transfer to Building Fund (Gift Aid)			
Deficit of Income Over Expenditure	Excess of Income Over Expenditure		14,258.17	
		54,119.03	54,119.03	

SCARVA PARISH CHURCH
PAROCHIAL ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

REPAIR FUND ACCOUNT

INCOME		
To: Envelopes & Donations	1,175.00	By: 200.00
Gift Aid	-	
Board of Education	-	
Total	<u><u>1,175.00</u></u>	<u><u>975.00</u></u>
		<u><u>1,175.00</u></u>

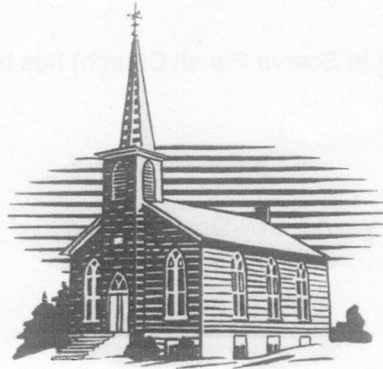
BALANCE SHEET AS AT 31 DECEMBER 2022

CAPITAL		
Balance as at 1 January 2022	243,162.65	
RCB General Unit Trust	-	46,865.52
RCB Deposit Account	-	4,167.96
Add: Excess of Income over Expenditure	14,258.17	60,700.42
Parochial Account	975.00	6,140.83
Repair Fund Account	-	4,691.76
Less: Deficit of Revaluation	-	-
RCB Account	14,472.05	11,701.70
CIT Account	-	108,000.00
Transfer from RCB Account Funds	-	
Total	<u><u>242,268.19</u></u>	<u><u>242,268.19</u></u>

The above unaudited financial statements were prepared from the books, vouchers and information supplied and are confirmed to be in accordance herewith

Junter Sinton & Co
10 Commercial Road
SANDBRIDGE

Annual return



CHURCH OF IRELAND
PARISH OF SCARVA
DIOCESE OF DROMORE
Annual Report
WITH
LIST OF SUBSCRIPTIONS
TO THE
SUSTENTATION FUND
AND
ABSTRACT OF ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022

The Hon. Treasurer will be pleased to receive outstanding subscriptions to the Sustentation Fund before the 31st December, 2023 as the Parochial Assessment must be paid before that date and the books closed for the purpose of Audit and Report to be published at Easter 2024

PARISH OF SCARVA

GRAVEYARD RULES

The following list for the Graveyard (attached to Scarva Parish Church) has been passed by the Select Vestry and Diocesan Council

GRAVEYARD CHARGES

Members of the Parish for a minimum of two years and been seen as an active paying member.....	Double Grave Single Grave	£250 £150
Opening Grave - Parishioner.....		£100
Opening Grave - Non-Parishioner.....		£300
Organist's fee - minimum.....		£50
All fees to be paid at time of interment.....		

IMPORTANT: No Grave to be opened without prior consultation with the Rector

ERECTION FEES

Erection of Headstone and Surround-Single Size - Parishioner	£50
Erection of Headstone and Surround-Double Size - Parishioner	£75
Erection of Headstone- Parishioner.....	£15
Erection of Headstone - Non-Parishioner.....	£75
Erection of Headstone and Surround-Single Size - Non-Parishioner	£100
Erection of Headstone and Surround-Double Size - Non-Parishioner	£150

GENERAL

Inscription of Headstone to have the prior approval of the Rector
Plans of Monuments, Surrounds and Designs to be submitted to
the Rector and Churchwardens for approval per Graveyard Registrar.
Grave Plots to be in rotation with choice of Delineated areas

Sexton's Fee for Tolling bell if desired - minimum..... £5

Nothing herein contained shall take away and right of free burial reserved by
the Irish Church Act 1869, and Chapter X11, Section 14, of the
constitution of the Church of Ireland.

WEDDINGS

Members of the Parish for a minimum of two years
and been seen as an active paying member.....

	Non Parishioner	Parishioner
Organist's Fee-minimum.....	£50	£50
Sexton's Fee-minimum.....	£50	£50
Church Fee	£120	£60
Minister's Fee	£150	

SCARVA PARISH CHURCH

OFFICE-BEARERS FOR 2022

MINISTER IN CHARGE: REV R MAGENNIS

PARISH READER: MR H MCALLISTER

CHURCHWARDENS:

Rector's: MR D CRAWFORD

People's: MR R DILLON

Parochial Nominator: MR W ANDERSON

Supplemental Nominator: MR D ELLIOTT

Diocesan Synodsmen: MRS I DILLON

Supplemental Diocesan Synodsmen: MISS A CAMPBELL

SELECT VESTRY:

Mrs A Baird, I Dillon, Anne Campbell,
William Anderson, Hubert McAllister
Freda Elliott, Desmond Elliott

Hon Auditors: MESSRS. HUNTER, SINTON & CO

Hon. Churchyard Registrar: MR R DILLON - ASSISTANT - MR W ANDERSON

Honorary Secretary: MRS I DILLON

Honorary Treasurer: MRS I DILLON/MISS A CAMPBELL

Organist: MISS A CAMPBELL

Sexton: MR R ROONEY

Caretaker: MR R DILLON

PARISH ORGANISATIONS

MOTHER'S UNION

Enrolling Member MRS C BOYCE
Secretary MRS A BAIRD
Treasurer MRS O LECKEY

Committee

MRS M CAMPBELL, MRS I DILLON, MRS H MORROW, MRS A HUNTER

SUNDAY SCHOOL

J JONES, C MARTIN, J MURPHY, J GRANT, M MCGAFFIN

SUSTENTATION SUBSCRIPTIONS

Weekly Envelope No

	WEEKLY	GIFT AID	ANNUAL	GIFT DAY	HARVEST
<u>1</u>	50.00	30.00			
2	128.00	12.50			10.00
3	780.00	167.50			50.00
4	215.00	56.25		10.00	20.00
5	40.00				
6	60.00				
7	480.00				
8	20.00				
9	10.00				
10	215.00	46.00			
11	364.00	92.75			20.00
12	364.00	89.25			40.00
13	220.00	110.00			
14	440.00			10.00	20.00
15	1040.00	211.25		50.00	60.00
17	380.00				
19	500.00	120.00		20.00	20.00
20	520.00	142.50			40.00
21	530.00				20.00
22	830.00			20.00	40.00
23	130.00	33.75		20.00	20.00
24	239.50	36.75		10.00	10.00
25	266.00	65.25		50.00	50.00
26	560.00	136.25		50.00	50.00
27	230.00	48.75			20.00
28	235.00				20.00
29	462.20			10.00	20.00
30	100.00				
31	240.00				
32	450.00				
34	100.00				20.00
35	355.00				
36	118.00	23.75			
37	60.00				
39	379.00	82.50			20.00
40	50.00	14.00			
41	290.00				25.00
42	490.00	140.00			
43	90.00				
44	305.00				40.00
45	50.00				
46	80.00				
47	490.00	125.00			30.00
48	290.00				40.00
49	65.00				
50	365.00				20.00
51			150.00		
52	70.00	32.50			
53			150.00		
54	550.00	130.00			20.00
55	8.00				10.00
56	760.00	145.00			

57	274.50	93.38		
58		125.00	500.00	
59	640.00	172.50		
60	900.00	370.00		100.00
61	200.00			25.00
62	50.00			
63	208.00			20.00
64	250.00			20.00
65	480.00			
66	285.00	67.50		
67	520.00	132.50		
68	250.00	75.00		
69	320.00	75.00		
70	1040.00			30.00
71	500.00			
72	192.00			20.00
73	360.00			10.00
74	250.00	65.00		
75	260.00		20.00	20.00
76	335.00	67.50		
77	160.00			
78	235.00			20.00
79	150.00			
81	170.00			

Donation		400.00		40.00
Donation		200.00		
Donation		250.00		
Donation		100.00		
Donation		500.00		
Donation		200.00		
Donation		100.00		
Donation		100.00		
Donation		12.50	50.00	
Donation		15.00		
Donation			50.00	
Donation			50.00	25.00
Donation		50.00	200.00	
Donation			200.00	
Donation	240.00			
Donation			100.00	
Donation			50.00	
Donation		187.50	750.00	
Donation			50.00	
Donation	180.00	45.00		

BUILDING FUND ENVELOPES AND DONATIONS

Weekly Envelope No

15 240

17 105

22 110

47 90

60 120

67 20

68 100

70 240

81 150

1175

SCARVA PARISH CHURCH
PAROCHIAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022

INCOME	EXPENDITURE			
To:	By:			
Sustentation	Rector's Stipend	23,513.20	12,603.60	
- Weekly	Organist	4,150.00	1,500.00	
- Annual	Sexton	270.00	1,200.00	
- Gift Day	Caretaker	1,085.00	800.00	
- Harvest	Diocesan Expenses Fund	562.20	3,880.20	
Church Loose Collection	Diocesan Clergy Pension Fund	3,335.43	3,828.00	
Covenant Tax	NI Water	355.00	185.68	
Grave Registration Fees	Electricity	5,264.50	1,228.08	
13th July	Holiday / Cover Duty	400.00	380.00	
Royal British Legion Collection	Insurance	498.48	1,615.06	
Southern Area Hospice Collection	Safeguarding Trust	315.00	62.02	
Donation Scottish Dancing	E Wilson Steeplejacks	10,000.00	270.00	
Donation Re the late Mr M Hampton	Fire Defence	200.00	137.90	
Donation Re the late Mr B Grant	Sunday School	15.00	490.98	
Donation RSCDS	Christian Copyright Licensing	32.00	169.00	
UCB	FWO Envelopes	93.80	261.07	
Sands Tractor Run	Bishops Appeal	50.00	150.00	
Donation Christening	Royal British Legion	10.00	400.00	
Platinum Jubilee Coin	Rent Re: Rev R Magennis	150.00	4,230.00	
Bishops Appeal	HMRC	96.89	374.80	
Board of Education	Bank Fees	395.26	169.06	
- CIT Dividend	Printer Cartridges	200.00	65.98	
- Diocesan Dist	Southern Area Hospice	679.50	498.45	
- Diocesan Dist Re Covid	Connect Holiday Bible Club	56.79	150.00	
- RCB Dist	Rectory Share of Expenses - Rates		588.50	
Interest	Accountant's Fee - Hunter Sinton		1,500.00	
- National Savings Account	UCB	3.88	32.00	
- Building Society	Sham Fight Committee	105.62	345.00	
- Danske Bank	Expenses 13th July	242.01	853.54	
- Scheme Income	SANDS Tractor Run	239.24	93.80	
- On Investment	Rectory Share of Expenses - Maintenance	1,800.23	1,152.00	
	Rectory Share of Expenses - Insurance		133.50	
	Fog Sanitising Machine		302.64	
	Vacuum Cleaner		150.00	
	Church Repairs - Weedkiller		60.00	
	Transfer to Building Fund (Gift Aid)			
Deficit of Income Over Expenditure	Excess of Income Over Expenditure		14,258.17	
		54,119.03	54,119.03	

SCARVA PARISH CHURCH
PAROCHIAL ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

REPAIR FUND ACCOUNT

INCOME		
To: Envelopes & Donations	1,175.00	By: 200.00
Gift Aid	-	
Board of Education	-	
Total	<u><u>1,175.00</u></u>	<u><u>975.00</u></u>
		<u><u>1,175.00</u></u>

BALANCE SHEET AS AT 31 DECEMBER 2022

CAPITAL		
Balance as at 1 January 2022	243,162.65	
RCB General Unit Trust	-	46,865.52
RCB Deposit Account	-	4,167.96
Add: Excess of Income over Expenditure	14,258.17	60,700.42
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Repair Fund Account	-	4,691.76
Less: Deficit of Revaluation	-	-
RCB Account	14,472.05	11,701.70
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Transfer from RCB Account Funds	-	
Total	<u><u>242,268.19</u></u>	<u><u>242,268.19</u></u>

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10 Commercial Road
SANDBRIDGE