

Parish of Drumgooland

Diocese of Dromore

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

For the year ended 31 December 2023



Charities Number: 103474

Parish of Drumgooland

Diocese of Dromore

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

	Pages
Contents	2
References and administrative details of the Charity	3
Trustees' report	4 - 8
Independent Examiners Report to the Trustees	9
Receipts and payments account	10
Statement of assets and liabilities	11
Notes to the financial statements	12, 13, 14, 15

Parish of Drumgooland Diocese of Dromore

References and administrative details

Charity Name: Drumgooland Parish Church

Charity Registration Number: NIC103474

HMRC XT7312

Contact Address: The Rectory
29 Cross Road
Hilltown
County Down, BT34 5TF

Trustees

Mrs Lorraine Bicker	Stephen Harte
Bobby Fee	Derek Singer
Mrs Ghillian Smyth	Andrew Singer
Mrs Nan Stevenson	James Irwin
Gary Hannah	Mrs Davina Martin
Mrs Roberta Fee	Mrs Carolyn Black

Principal Office-bearers

Rector:	Rev. B. Ian Linton BSc BTh
Honorary Treasurer:	Andrew Singer
Honorary Secretary:	Mrs Lorraine Bicker
Church Warden (Rector's):	Michael Cochrane
Church Warden (People's):	Nigel Smyth

Independent Examiner

Stephen McKee C/o. Heanen Stanfield & McKee Ltd
30 Batchelors Walk, Lisburn, Co. Antrim, BT28 1XN

Bankers

Ulster Bank
86 Hill Street, Newry, County Down BT32 1BT

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Drumgooland, (Ballyward) for the year ended 31 December 2023.

Charitable Purpose

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

The principle function of Drumgooland Parish Church is to support the advancement of the Christian religion within the local community. This is carried out through the work of the parish by providing pastoral, social and ecumenical care. The Bible is central to its teaching and provides the template for guidance in spiritual life as set out in the 39 articles of religion. The activities of the church are intended to reach out to the wider community to instill Christian principles and to encourage mutual understanding and respect for others. The church has within its custody a number of records of significance which are invaluable and as such they act as a secondary charitable purpose.

Activities

At the heart of Drumgooland parish church is a desire to glorify God and to demonstrate the power and importance of his love. Morning Prayer is held at 10.30am each Sunday morning and Holy Communion is celebrated on the first Sunday of every month. A family service is held on the third Sunday of every month, using modern music which has a wider appeal especially to the younger generation. Our Worship is led each month by the Organist and Choir. Special services are held throughout the year that focus on the wider community and encourages their attendance. A Bible Study Group meet each week which further advances the understanding and teaching of faith.

Drumgooland Parish recognise that there are many issues around sickness, bereavement, the elderly, house bound, and those receiving medical treatment, care in hospital and local Nursing homes. We are committed to helping these people in need with empathy, love and compassion.

Achievements, Performance & Public Benefit

Drumgooland Parish Church has in the past year shown quite clearly that it has fulfilled its purpose as a Charitable Organisation. It has encouraged its congregation in the teaching of the Bible and the application of God's love to its Church family and to the wider community. It has clearly demonstrated that it can be of great benefit in particular to those in the surrounding area by reaching out spiritually and through its witness it acts as a means of advancing the word of God.

The church's regular services offer its own members a means of maintaining and deepening their faith. Those whose children participate in the many youth organisations, find themselves drawn into and encouraged to be a part of not only the church, but to become involved in community projects and fundraising events for other charities such as Newry Hospice and Cancer Research. Drumgooland organise an annual Vintage Threshing Day. Additional fundraising events enable the Church to commit some of its own funds to the work of the Bishops Appeal, Disasters Emergency Committee and Missionary work throughout Africa.

The Guides are exceptionally well attended and introduces young people from many other churches including those young people who would not normally belong to any religious organisations. Not only does this in itself further our primary purpose of advancing the cause of religion but it provides many young people with the fundamental principles of encouraging mutual respect and tolerance for each other.

Drumgooland's other organisations include Bowling Club, Badminton Club, Choir, Youth Fellowship, Bible Study and Sunday School. A Senior Citizen group, the Tuesday Club meet on a Tuesday morning as well and this in particular reaches out across our community providing much needed support to those who would normally be housebound.

The Church is a hub of activity. The Church Hall is in use many nights of the week and provides an immense public benefit. It brings people together to praise God and to pray for those in need. It offers friendship and understanding within the community and encourages respect, tolerance and an acceptance of the need to support those less fortunate.

The Trustees have put in place policies to prevent any potential harm to anyone partaking in Church Activities and have a child protection policy in place under the control of our Safeguarding Trust Committee.

Our Trustees ensure that the buildings are well maintained and meet the required safety standards.

Financial Review

The financial accounts are currently stable and there are no major projects expected in the immediate future.

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 Drumgooland Parish can continue its activities and the financial statements for the year ended 31 December 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 Organisations. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland which 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 stand for election to the Select Vestry. Meetings of the General Vestry are held once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and remuneration

The incumbent of the Parish is paid a stipend, locomotory allowance and office expenses in accordance with figures approved by the General Synod of the Church of Ireland.

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. It consists of the member of the clergy serving in the parish, the churchwardens, and not more than twelve other members of the general vestry elected at the General Easter Vestry.

The Select Vestry is chaired by the incumbent or other 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. Meetings are held on a monthly basis and special meetings may be convened at any time by the chairperson or the churchwardens.

Compliance with Public Benefit

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

Statement of Trustees' Responsibilities

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

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

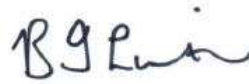
The trustees are responsible for keeping accounting records that are sufficient to show and explain the Parish's transactions and disclose with reasonable accuracy at any time the assets and liabilities of the Parish. They are also responsible for safeguarding the assets of the Parish and hence for taking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

Trustees' Annual Report for the year ended 31 December 2023

Signed on Behalf of the Trustees

Rector:

Rev. B. Ian Linton BSc BTh



Honorary Treasurer:

Andrew Singer



Honorary Secretary:

Mrs Lorraine Bicker



Date: March 2024

Independent examiner's report to the charity trustees of Drumgooland Parish Church

I report on the accounts of the charity for the year ended 31 December 2023

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 a 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 report to the charity trustees of Drumgooland Parish Church continued


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.

Stephen Mckee

75 Riverdale
Annahilt
BT26 6DH

3 April 2025

Receipts and Payments Account for the year ended 31 December 2023

	Charity Name		Charity No.		
	DRUMGOOLAND PARISH CHURCH		103474		
Receipts and payments accounts					
	For the period from	01/01/2023	To	31/12/2023	
Section A Receipts and payments					
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
FWO/COLLECTIONS	35,512	-	-	35,512	-
GIFTS/DONATIONS	1,550	3,226	-	4,776	-
FUNDRAISING	7,666	4,358	-	12,024	-
OTHER INCOME	-	1,625	-	1,625	-
SPECIAL COLLECTIONS	-	12,544	-	12,544	-
INVESTMENT INCOME	4,456	-	4,079	8,535	-
GIFT AID	7,223	-	-	7,223	-
	-	-	-	-	-
A1 Sub total (Gross income for the Annual Return)	56,407	21,753	4,079	82,239	-
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
	-	-	-	-	-
	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	56,407	21,753	4,079	82,239	-
A3 Payments					
WAGES/SALARIES	37,204	-	-	37,204	-
BUILDING WORK		10,345	-	10,345	-
DIOCISAN COSTS	5,052	-	-	5,052	-
CHURCH RUNNING COST	20,561	-	-	20,561	-
SPECIAL COLLECTION	-	1,211	-	1,211	-
CHARITABLE DONATIONS	3,700	-	-	3,700	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
A3 Sub total	66,517	11,556	-	78,073	-
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
	-	-	-	-	-
	-	-	-	-	-
A4 Sub total	-	-	-	-	-
Total payments	66,517	11,556	-	78,073	-
Net of receipts/(payments)	- 10,110	10,197	4,079	4,166	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	31,440	-	-	31,440	31,440
Cash funds this year end	21,330	10,197	4,079	35,606	31,440

Statement of Assets and Liabilities as at 31 December 2023

DRUMGOOLAND PARISH CHURCH - 103474		Period end date: 31/12/2023				
Section B Statement of assets and liabilities at the end of the period						
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	BANK	21,330	10,197	4,079	35,606	31,440
		-	-	-	-	-
		-	-	-	-	-
	Total cash funds	21,330	10,197	4,079	35,606	31,440
(agree balances with receipts and payments account(s))		OK	OK	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
	Details					
B2 Other monetary assets	DEPOSIT ACCOUNT	42,000	-	-	42,000	42,000
	INVESTMENTS	109,046	-	41,016	150,062	146,077
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
				Total	192,062	188,077
B3 Investment assets	Details		Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
				-	-	-
				-	-	-
				-	-	-
				-	-	-
			Total	-	-	-
B4 Assets retained for the charity's own use	Details		Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
	CHURCH HALL			-	391,680	-
	SEXTONS HOUSE			-	39,168	-
	"			-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
			Total	-	430,848	-
B5 Liabilities	Details		Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
					-	-
					-	-
					-	-
					-	-
			Total		-	-
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name			Date of approval

Andrew Singer

Andrew J L Singer

10.04.25

B G Linton

Rev. B. Ian Linton

10.04.25

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

1. Accounting policies

Set out below are the principal accounting policies that 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

Assets retained for the Parish's own use

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

- Church Hall
- Sextons House

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 Church Hall and Sexton's House are ascribed a value based on the insurance valuation. These assets are depreciated on a straight – line basis over twenty five years.

The minimum threshold for capitalising assets is £1,000.

2. Reconciliation of Cash Funds

Total Cash Funds at Beginning Of the year	£ 31,440
Receipts for the year	£ 82,239
Payments for the year	£ 78,073
Total Cash Funds at the end of The year	<hr/> £ 35,606 =====

Purposes of Endowment Funds

- Income from the investment in these funds are for the general use within Drumgooland Parish.

Purposes of Restricted Funds

- Bank Account: This is funds to be used for the maintenance of the church property.
-

Purposes of Unrestricted Funds

- Sustentation and General Fund: This Fund is for general use within Drumgooland Parish.

3. Collections for Third Parties

Newry Hospice	£ 811
Earl Haig	£ 135
Special Collection	£ 400
	<hr/> £1,346 =====

4. Transactions with the Trustees

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

Trustee Payments

The following is a list of the Trustees who received payment throughout the year.

Carolyn Black	Domain Register	£ 23.98	(Reimbursement)
Carolyn Black	Church Cleaner	£ 1,092.00	
Lorraine Bicker	Postage	£ 152.00	(Reimbursement)
David Singer	Audio Equipment	£ 55.92	(Reimbursement)
(Brother of Andrew Singer)			
Rev Ian Linton	Misc. Expenses	£ 421.00	(Reimbursement)
Andrew Singer	Christmas Hampers	£ 330.00	(Reimbursement)
Stephen Harte	Church Repairs	£ 320.00	
Ivan Harte	Church Repairs	£ 320.00	
(Brother of Stephen Harte)			