

Rathfriland/Drumgath, Drumballyroney, Clonduff & Drumgooland/St. John, Drumgath/Down & Dromore/Church of Ireland

Northern Ireland · Charity number 103478

Details

Known as Drumgath Parish Church

Status Received

Registered 2015-06-05

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

Contact

Address 29 Cross Road
Hilltown
Newry
County Down
BT34 5tf
BT34 5TF

Phone 02840631829

Email drumgath@dromore.anglican.org

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	£97,585	£97,826	£0	1

Trustees

Name	Role	Appointed
Charlotte Mallon		
Colin Jardine		
Craig Orr		
George Brashaw		
Gordon Bennett		
Joesph Magennis		
Mr Adam Loughlin		
Mrs Catherine Jane Walker		
Mrs Irene Elizabeth Magennis		
Mrs Noreen Smith		
Neil Magennis		
Nicole Donaldson		
R Brashaw		
Rev. Ian Linton		
Sandra Linton		
Shirley Bennett		
Timothy Donaldson		

Rathfriland/Drumgath, Drumballyroney, Clonduff & Drumgooland/St. John, Drumgath/Down & Dromore/

Northern Ireland - Charity number 103478

Accounts

St. John's Drumgath Parish, Rathfriland

Statement of Financial Activities for the Year ended 31st December 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
Income and endowments from:					
Donations and Legacies	3	55,121	8,115	63,236	50,621
Income from Charitable Activities	4	1,110	0	1,110	5,347
Investments	5	1,211	0	1,211	1,133
Other Income	6	27,784	4,244	32,028	32,447
Total Income		85,226	12,359	97,585	89,548
Expenditure on:					
Raising Funds	7	1,393	0	1,393	2,815
Charitable Activities	7	91,777	4,656	96,433	101,145
Total Expenditure		93,170	4,656	97,826	103,960
Net Income / (expenditure) resources before transfers		-7,944	7,703	-241	-14,412
Transfers					
Gross Transfers between funds - in		0	0	0	0
Gross transfers between funds – out		0	0	0	0
Assets, Liabilities					
Investment / assets		17,958	0	17,958	16,747
Other Assets		0	0	0	0
Loan to G. R. C. Development Forum					
Gains on revaluation, fixed assets, charity's own use		990,000	0	990,000	990,000
Liabilities – Creditors		0	0	0	
Net movements in funds		0	0	0	
Reconciliation of Funds					
		1,007,958	0	1,007,958	1,006,747
Total funds brought forward		80,281	42,932	123,213	123,430
Total funds carried forward		1,088,239	42,932	1,131,171	1,130,177

St. John's Drumgath Parish, Rathfriland
 Statement of Financial Position (Balance Sheet) as at 31st December 2024

	Note	As at 31.12.24	As at 31.12.23
Fixed Assets	12	990,000	990,000
Tangible Assets	13	17,958	16,747
Investments		1,007,958	1,006,747
Current Assets			
Cash at the Bank and in Hand		123,213	123,430
Liabilities			
Creditors Amounts falling due in one year	14	0	0
Net Current Assets		1,131,171	1,130,177
Total Assets less Liabilities		1,131,171	1,130,177
Total Net Assets less Liabilities		1,131,171	1,130,177
Represented by			
Unrestricted Funds	15	1,088,239	1,091,402
Restricted Funds	15	42,932	38,775
Total Funds of the Parish		1,131,171	1,130,177

Notes on pages 13 to 17 are an integral part of these financial statements.

The financial statements on pages 11 to 12 were approved by the Board of Trustees on 19.09.25 and is signed on it's behalf by:

Rev. B Ian Linton
 Clergy

Mrs Shirley Bennett
 Hon. Treasurer

Mrs Irene Magennis
 Hon. Secretary

S. Bennett ↔ SB

I. Magennis

St. John's Drumgath Parish, Rathfriland

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

1. Accounting Policies

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

a. Basis of Preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Parish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

c. Income

Income is accounted for on a cash receipts basis as the amount is collected and are allocated as either restricted or unrestricted funds according to the terms of the donation.

d. Expenditure

Expenditure is recognised on a cash payments basis.

e. Tangible Assets

The assets of the Parish comprise:-

- Church Buildings and Grounds
- Parish Hall
- Rectory

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included on the balance sheet 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 assets' residual values and useful lives are reviewed, and adjusted, if appropriate at the end of each reporting period. The effect of any change is accounted for prospectively.

Fixtures and fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the new disposal proceeds and the carrying amount is recognised in the statement of financial activities and included in "Other operating (losses) / gains".

f. Investments

Fixed asset investments comprising investment properties, investments in equities and investment in RCB /CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each balance sheet date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment. Unrealised gains and losses represent the difference between the fair value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and fair value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the fair value at the start of the year or cost if purchased in the year. Both realised and unrealized gains and losses in investments are reported within "Net Gains / (Losses) on Investments" within the Statement of Financial Activities.

g. Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

h. Financial instruments

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

i. Funds

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

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

2. Critical Accounting Judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgements made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3. Donations and Legacies

	Unrestricted	Restricted	Total 2024	Total 2023
FWO	33,824	4,595	38,419	36,260
Plate Collections	1,145	145	1,290	1,892
Tax Recovered on Donations	11,044	0	11,044	6,480
Special Appeals	0	3,375	3,375	427
Third Party Appeals	2,883	0	2,883	2,171
Legacy	6,225	0	6,225	2,891
Donations	0	0	0	500
TOTALS	55,121	8,115	63,236	50,621

4. Income From Charitable Activities

	Unrestricted	Restricted	Total 2024	Total 2023
Special Fundraising	1,110	0	1,110	5,277
Publications	0	0	0	70
Weddings & Funerals	0	0	0	0
TOTALS	1,110	0	1,110	5,347

5. Investments

	Unrestricted	Restricted	Total 2024	Total 2023
Bank Interest	0	0	0	0
Dividends received	1,211	0	1,211	1,133
TOTALS	1,211	0	1,211	1,133

6. Other Income

	Unrestricted	Restricted	Total 2024	Total 2023
Rectory Land Rent	0	4,200	4,200	4,200
Electricity Payment	0	44	44	600
Drumgooland Half Stipend	26,749	0	26,749	80
Grave Fees	575	0	575	1,630
Diocese Stipend Refund	460	0	460	1,743
				0
TOTALS	27,784	4,244	32,028	32,447

7. Analysis of Expenditure

<i>Raising Funds</i>	Unrestricted	Restricted	Total 2024	Total 2023
Fundraising Costs	0	0	0	0
Office Costs	1,393	0	1,393	2,815
Bank Fees	0	0	0	0
Bank Interest	0	0	0	0
TOTALS	1,393	0	1,393	2,815

<i>Charitable Activities</i>	Unrestricted	Restricted	Total 2024	Total 2023
Wages and Salaries	64,121	0	64,121	59,925
Diocesan Cost / Assessment	6,120	0	6,120	5,914
Church Running Costs	2,506	0	2,506	4,137
Hall Costs	0	0	0	0
Grounds – Maintenance	5,550	0	5,550	809
Rectory and Lands Costs	0	2,805	2,805	2,333
Rates	0	1,054	1,054	1,233
Charitable Donations	750	0	750	750
Third Party Donations	2,475	0	2,475	2,198
Administration Costs	1,420	0	1,420	471
Sunday School/Youth Group	828	0	828	884
Magazines	0	0	0	68
Loan Repayment	0	0	0	10,000
Church Maintenance	1,934	0	1,934	3,514
Piano Tuning	85	0	85	260
Insurance	5,266	797	6,063	4,864
Gift Aid Fees	456	0	456	377
Candles etc	0	0	0	66
Gift Vouchers	150	0	150	168
Food Costs – Confirmation & Communion Wine	116	0	116	252
Total Expenditure	91,777	4,656	96,433	101,145

8. Gain / (Loss) on Investment Assets

	Total 2024	Total 2023
Realised gains / (losses) on investments	1,211	1,133

9. Taxation

St Johns, Drungath Parish, Rathfriland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

10. Collection for Third Parties

	Total 2024	Total 2023
Soma	0	260
Tearfund	0	425
Apprentice Boys	265	205
Poppy Appeal	1,610	400
Southern Area Hospice	500	710
Rathfriland High School - SU – Scripture Union	100	199
TOTALS	2,475	2,199

11. Analysis of Staff Costs, Trustee Remuneration and Expenses, and the cost of Key management Personnel

	Total 2024	Total 2023
Salaries & Wages	62,280	59,542
Casual Labour	1,841	383
TOTALS	64,121	59,925

The average number of employees during the year, calculated on the basis of a head count, was as follows

	2024 Number	2023 Number
Ministerial Support	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

There are no employees in receipt of employment benefits in excess of £60,000

Key Management & Trustees

Key management are deemed to comprise the Trustees.

The parish paid the Rector, who is also a Trustee, a stipend, locomotory and office allowance of £56,554.06 inclusive of a pension of £5424.00. This amount includes 50% of his wages which comes from our sister church in Ballyward.

The following expenses were reimbursed to Trustees:

DATE	Trustee Name	Amount	Reimbursement of Expenses
12.1.24	Rev Ian Linton	£91.02	Tuck Shop Sweets for Youth Group & Sunday School
11.3.24	Rev Ian Linton	£30.00	Reimbursement for R Watts paid for Castlewellan Weekend
11.3.24	Mrs Shirley Bennett	£30.00	Reimbursement Diesel – Youth Group Outing

21.3.24	Mrs Shirley Bennett	£65.94	6 Bottles Communion Wine
3.7.24	Rev Ian Linton	£157.97	£80 – Golf – Youth Group £77.97 Flowers and sweets Sunday School teachers
18.9.24	Mrs Shirley Bennett	£128.32	2 x First Aid Boxes, Incident & Accident Books. 20 pairs scissors for Sunday School. Drinks for Youth & Rectory Service.
18.9.24	Rev Ian Linton	£63.00	Sweets – Youth Group Tuck Shop
11.10.24	Mr Gordon Bennett	£172.80	New Light Fitting for Rectors Room in Church and replacement bulbs for Church
29.10.24	Mrs Shirley Bennett	£78.17	H & S Stickers for Church. Disposable bowls and spoons for Harvest & Christmas Carol Services.
20.11.24	Mrs Shirley Bennett	£30.00	Reimbursement for replacement light fitting in bathroom of Church
28.11.24	Mrs Shirley Bennett	£132.84	Youth Group Timers for Games. Sunday School Nativity Clothes. Disposable sauce pots
28.11.24	Mrs Shirley Bennett	£75.00	Selection boxes for Sunday School / Youth and Santa Breakfast morning.
11.12.24	Mrs Shirley Bennett	£39.95	Postage stamps for Christmas Cards.
19.12.24	Mrs Shirley Bennett	£171.00	2 x M&S Gift Vouchers £100 and £50 £21 stamps.

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.

12. Tangible Fixed Assets

Cost	Buildings £	Other £	Total £
At the Beginning of the Year	990,000	0	990,000
Additions	0	0	0
Disposals	0	0	0
At the End of the Year	990,000	0	990,000

13. Investments

Cost	Listed Investments £	Non Listed Investments £	Total £
Balance at the Beginning of the Year	0	16,747	16,747
Revaluations during the year	0	1,211	1,211
Disposals during the year	0	0	0
Balance at the End of the Year	0	17,958	17,958

14. Creditors Amounts Due Within 1 Year

	2024	2023
Interest Free Loan	0	0

15. Analysis of Net Assets Among Funds

	General Fund	Restricted Funds	Total 2024
Fixed Assets	990,000	0	990,000
Investments	17,958	0	17,958
Current Assets	80,281	42,932	123,213
Current Liabilities	0	0	0
Net Assets at 31 st December 2024	1,088,239	42,932	1,131,171

Accounts

St. John's Drumgath Parish, Rathfriland

Statement of Financial Activities for the Year ended 31st December 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
Income and endowments from:					
Donations and Legacies	3	48,021	2,600	50,621	91,468
Income from Charitable Activities	4	5,347	0	5,347	1,076
Investments	5	1,133	0	1,133	1,308
Other Income	6	28,247	4,200	32,447	31,588
Total Income		82,748	6,800	89,548	125,440
Expenditure on:					
Raising Funds	7	2,815	0	2,815	5,353
Charitable Activities	7	84,643	16,502	101,145	82,436
Total Expenditure		87,458	16,502	103,960	87,789
Net Income / (expenditure) resources before transfers		-4710	-9702	-14,412	37,651
Transfers					
Gross Transfers between funds - in		0	0	0	0
Gross transfers between funds – out		0	0	0	0
Assets, Liabilities					
Investment / assets		16,747	0	16,747	15,614
Other Assets		0	0	0	0
Loan to G. R. C. Development Forum					
Gains on revaluation, fixed assets, charity's own use		990,000	0	990,000	990,000
Liabilities – Creditors		0	0	0	-10,000
Net movements in funds		0	0	0	
Reconciliation of Funds		1,006,747	0	1,006,747	995,614
Total funds brought forward		84,655	38,775	123,430	137,841
Total funds carried forward		1,091,402	38,775	1,130,177	1,133,455

St. John's Drumgath Parish, Rathfriland

Statement of Financial Position (Balance Sheet) as at 31st December 2023

	Note	As at 31.12.23	As at 31.12.22
Fixed Assets			
Tangible Assets	12	990,000	990,000
Investments	13	16,747	15,614
		1,006,747	1,005,614
Current Assets			
Cash at Bank and in Hand		123,430	137,841
Liabilities			
Creditors Amounts falling due in one year	14	0	10,000
Net Current Assets		1,130,177	127,841
Total Assets less Liabilities		1,130,177	1,133,455
Total Net Assets less Liabilities		1,130,177	1,133,455
Represented by			
Unrestricted Funds	15	1,091,402	1,099,059
Restricted Funds	15	38,775	34,396
Total Funds of the Parish		1,130,177	1,133,455

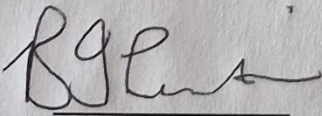
Notes on pages 13 to 17 are an integral part of these financial statements.

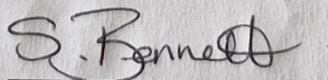
The financial statements on pages 11 to 12 were approved by the Board of Trustees on __18.09.24__ and is signed on it's behalf by:

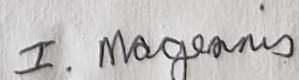
Rev. B. Ian Linton
Clergy

Mrs Shirley Bennett
Hon. Treasurer

Mrs Irene Magennis
Hon. Secretary







St. John's Drumgath Parish, Rathfriland

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

1. Accounting Policies

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

a. Basis of Preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Parish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

c. Income

Income is accounted for on a cash receipts basis as the amount is collected and are allocated as either restricted or unrestricted funds according to the terms of the donation.

d. Expenditure

Expenditure is recognised on a cash payments basis.

e. Tangible Assets

The assets of the Parish comprise:-

- Church Buildings and Grounds
- Parish Hall
- Rectory

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f. Investments

Fixed asset investments comprising investment properties, investments in equities and investment in RCB /CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each balance sheet date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment. Unrealised gains and losses represent the difference between the fair value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and fair value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the fair value at the start of the year or cost if purchased in the year. Both realised and unrealized gains and losses in investments are reported within "Net Gains / (Losses) on Investments" within the Statement of Financial Activities.

g. Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

h. Financial instruments

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

i. Funds

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

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

2. Critical Accounting Judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgements made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3. Donations and Legacies

	Unrestricted	Restricted	Total 2023	Total 2022
FWO	33,660	2,600	36,260	34,921
Plate Collections	1,892	0	1,892	936
Tax Recovered on Donations	6,480	0	6,480	5,368
Special Appeals	427	0	427	0
Third Party Appeals	2,171	0	2,171	1,550
Legacy	2,891	0	2,891	47,178
Donations	500	0	500	1,515
TOTALS	48,021	2,600	50,621	91,468

4. Income From Charitable Activities

	Unrestricted	Restricted	Total 2023	Total 2022
Special Fundraising	5,277	0	5,277	991
Publications	70	0	70	85
Weddings & Funerals	0	0	0	0
TOTALS	5,347	0	5,347	1,076

5. Investments

	Unrestricted	Restricted	Total 2023	Total 2022
Bank Interest	0	0	0	0
Dividends received	1,133	0	1,133	1,308
TOTALS	1,133	0	1,133	1,308

6. Other Income

	Unrestricted	Restricted	Total 2023	Total 2022
Rectory Land Rent	0	4,200	4,200	3,444
GRC Development Forum	0	0	0	598
Electricity Payment	600	0	600	39
Drumgooland Half Reimbursement	80	0	80	726
Joy to the World Film Donation	750	0	750	163
Half Stipend	23,444	0	23,444	23,688
Other Income	0	0	0	0
Grave Fees	1,630	0	1,630	250
Covid 19 Grants Received	1,743	0	1,743	2,640
Bank Refund	0	0	0	40
TOTALS	28,247	4,200	32,447	31,588

7. Analysis of Expenditure

<i>Raising Funds</i>	Unrestricted	Restricted	Total 2023	Total 2022
Fundraising Costs	0	0	0	1,467
Office Costs	2,815	0	2,815	3,846
Bank Fees	0	0	0	40
Bank Interest	0	0	0	0
TOTALS	2,815	0	2,815	5,353

<i>Charitable Activities</i>	Unrestricted	Restricted	Total 2023	Total 2022
Wages and Salaries	59,925	0	59,925	57,830
Diocesan Cost / Assessment	5,914	0	5,914	4,838
Church Running Costs	4,137	0	4,137	3,224
Hall Costs	0	0	0	359
Grounds – Maintenance	809	0	809	269
Rectory and Lands Costs	0	2,333	2,333	1,857
Rates	242	991	1,233	837
Charitable Donations	750	0	750	750
Third Party Donations	2,198	0	2,198	1,538
Administration Costs	471	0	471	332
Sunday School/Youth Group	884	0	884	1,251
Magazines	68	0	68	200
Loan Repayment	0	10,000	10,000	0
Church Maintenance	336	3,178	3,514	119
First Aid Course	260	0	260	950
Grant Aided Laptop	599	0	599	0
8 x Tables for Church Grant Aided	1,200	0	1,200	259
Sports Equipment Youth Fellowship Grant Aided	740	0	740	0
Reimbursement Bible Event from 2022	225	0	225	935
Disposable spoons, communion wine glasses and dishes	158	0	158	1,708
Insurance	4,864	0	4,864	4,076
Gift Aid Fees	377	0	377	334
Candles etc	66	0	66	630
Wedding Gift	168	0	168	140
Food Costs – Confirmation & Communion Wine	252	0	252	
Total Expenditure	84,643	16,502	101,145	82,436

8. Gain / (Loss) on Investment Assets

	Total 2023	Total 2022
Realised gains / (losses) on investments	1,133	1,308

9. Taxation

St Johns, Drumgath Parish, Rathfriland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

10. Collection for Third Parties

	Total 2023	Total 2022
Soma	260	500
Tearfund	425	347
Apprentice Boys	205	192
Poppy Appeal	400	0
Southern Area Hospice	710	500
SU – Scripture Union	199	0
		0
TOTALS	2,199	1,539

11. Analysis of Staff Costs, Trustee Remuneration and Expenses, and the cost of Key management Personnel

	Total 2023	Total 2022
Salaries & Wages	59,542	55,091
Casual Labour	383	2,739
TOTALS	59,925	57,830

The average number of employees during the year, calculated on the basis of a head count, was as follows

	2023 Number	2022 Number
Ministerial Support	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

There are no employees in receipt of employment benefits in excess of £60,000

Key Management & Trustees

Key management are deemed to comprise the Trustees.

The parish paid the Rector, who is also a Trustee, a stipend, locomotory and office allowance of £56,554.06 inclusive of a pension of £5424.00. This amount includes 50% of his wages which comes from our sister church in Ballyward.

The following expenses were reimbursed to Trustees:

DATE	Trustee Name	Amount	Reimbursement of Expenses
10.1.23	Rev. Linton	£66.12	Candles, Christmas Bags etc.
18.1.23	Mrs Shirley Bennett	£122.64	Disposable coffee cups, Messy Church food for crafts
13.2.23	Mrs Shirley Bennett	£599.00	Grant Aided Laptop
1.3.23	Rev. Linton	£105.97	Confirmation Bibles & Nua Workbooks.

11.4.23	Rev. Linton	£265.05	Airtastic for Youth & Stamps
11.4.23	Rev. Linton	£225.44	Reimbursement for Bible Club Event 2022 not paid.
5.6.23	Rev. Linton	£191.00	Sandwiches for Confirmation service
26.6.23	Mrs Shirley Bennett	£168.00	Wedding Gift for Rev R. Magennis
26.6.23	Mrs Shirley Bennett	£61.66	Food for Soma BBQ, Youth Kilbroney and Confirmation
5.7.23	Rev Linton	£128.93	Kilbroney Youth Trip Supplies for BBQ
30.8.23	Mrs Shirley Bennett	£60.94	6 x Bottles Communion Wine
25.9.23	Rev. Linton	£614.81	Sports Equipment Grant Aided for Youth Group
26.9.23	Mrs Shirley Bennett	£90.92	Flipcharts, Banquet Roll, cold packs etc.
3.10.23	Rev. Linton	£125.00	Sports Equipment Grant Aided for Youth Group
18.10.23	Mr Gordon Bennett	£57.60	Bulbs etc purchased from PW Sales for Church
27.10.23	Mrs Shirley Bennett	£166.09	Speaker for Sunday School. Disposable spoons, bowls and communion glasses
1.12.23	Mrs Shirley Bennett	£136.93	2 x GV for Organists, PVA Glue & 2 x Glitter
18.12.23	Rev. Linton	£154.56	Advent Calendar, hooks, selection boxes etc

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.

12. Tangible Fixed Assets

Cost	Buildings £	Othe r £	Total £
At the Beginning of the Year	990,000	0	990,000
Additions	0	0	0
Disposals	0	0	0
At the End of the Year	990,000	0	990,000

13. Investments

Cost	Listed Investments £	Non Listed Investments £	Total £
Balance at the Beginning of the Year	0	15,614	15,614
Revaluations during the year	0	1,133	1,133
Disposals during the year	0	0	0
Balance at the End of the Year	0	16,747	16,747

14. Creditors Amounts Due Within 1 Year

	2023	2022
Interest Free Loan	0	10,000

15. Analysis of Net Assets Among Funds

	General Fund	Restricted Funds	Total 2023
Fixed Assets	990,000	0	990,000
Investments	16,747	0	16,747
Current Assets	84,655	38,775	123,430
Current Liabilities	0	0	0
Net Assets at 31 st December 2023	1,091,402	38,775	1,130,177

Rathfriland/Drumgath, Drumballyroney, Clonduff & Drumgooland/St. John, Drumgath/Down & Dromore/

Northern Ireland - Charity number 103478

Annual report

*St. John's, Drumgath Parish, Rathfriland
Down & Dromore Church of Ireland*

Trustees' Annual Report and Statement of Receipts and Payments for the
year ended:

31st December 2023

Charity Registration Number: NIC 103478



St. John's, Drumgath Parish, Rathfriland

Annual Report & Financial Statements for the Year Ended 31st December 2022

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References and administrative details of the charity	3
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Independent Examiners Report to the Trustees	10
Receipt and Payments Accounts	11
Balance Sheet	12
Notes on Financial Statements	13-18

St. John's, Drumgath Parish, Rathfriland

References and Administrative details:

Charity Name: St. John's, Drumgath/Down & Dromore/Church of Ireland

Charity Registration Number: NIC 103478

HMRC: XT36536

Contact Address: The Rectory
29 Cross Rd
Hilltown
Co Down BT34 5TF

Trustees:

Mr Craig Orr	Rev Ian Linton
Mr Richard Magennis	Mrs Irene Magennis
Mrs Rachel Brashaw	Mr George Brashaw
Mr Joe Magennis	Mrs Hilda Donaldson
Mr Adam Loughlin	Mrs Noreen Smith
Miss Sandra Linton	Miss Nicole Donaldson
Mr Gordon Bennett	Mr Timothy Donaldson
Mr Neil Magennis	
Mrs Shirley Bennett	

Rector: Rev Ian Linton

Hon. Treasurer: Mrs Shirley Bennett

Hon. Secretary: Mrs Irene Magennis

Church Warden - Rector: Mr Adam Loughlin

Church Warden – People: Mr Craig Orr

Independent Examiner:

E. Gerald Lunn FAIA ATT
The Association of International Accountants
2 Charnwood Grange, Portadown, Co Armagh, BT63 5TU

Bankers:

Ulster Bank
14 Church Square, Rathfriland, Co Down BT34 5PT

St. John's, Drumgath Parish, Rathfriland

Trustees' Annual Report for the year ended 31 December 2023

Charitable Purpose

The principal function of the Parish is to support the advancement of the Christian religion by promoting through the work of the Parish, the whole mission of the Church, pastoral, social and ecumenical care. All the functions of the Parish relate to the advancement of religion through holding regular worship and communicating with and caring for parishioners of all ages especially the sick and elderly and others in our community. The activities of the church are intended to reach out to the wider community to instil Christian principles and to encourage mutual understanding and respect for others. The Parish have custody of many historical records and items which are invaluable and as such we maintain these. We also have within our custody various buildings which we undertake as a secondary charitable purpose.

Activities

At the heart of St John's, Drumgath Church is a desire to glorify God and to demonstrate the power and importance of his love. Morning Prayer is held at 12.00 noon each Sunday. 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, our Praise Group and Praise Band – this gives wider appeal to our 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 attendance. A Bible Study Group meet each week which further advances the understanding and teaching of faith.

St John's Drumgath Parish recognise that there are many issues around sickness, bereavement, the elderly, house bound and those receiving medical treatment or 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

St John's Drumgath Parish Church has in the past year 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 the wider community. It has clearly demonstrated that it can be of great benefit to those in the surrounding area by reaching out spiritually and through its acts as a means of advancing the word of God.

Regular services in the church offer its own members a means of maintaining and deepening their faith. Children and young people are an important part of our church. We hold Sunday School, Children's Church where our children partake in crafts and bible stories and Creche within our Church. We also hold Youth Fellowship every other Saturday evening. This we believe helps to impress in the young people the importance of community cohesion, as well as sound Christian values that are a great benefit to the public.

St. John's Drumgath's other organisations include Mothers Union, Choir, Bible Study, Praise Group and Youth Fellowship. All these groups offer friendship, support, and encourage respect and tolerance to everyone in our community. Various activities are shared with other churches in our community throughout the year.

The charity Trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Regular worship and reaching out into the community as well as other activities both social and fundraising have been carried out through the year to fulfil our statement of Public Benefit.

Money has been raised for the Bishop's Appeal for the disadvantaged worldwide.

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

Our Trustees decided that our Harvest Donations go to our Building Account.

All other invoices were paid when received and in full.

Statement of Assets and Liabilities

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

- Church Building and Graveyard
- Old Church Building, Hilltown
- Church Hall (currently under construction and refurbishment) Rectory and 27 acres of land.

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 Rectory are ascribed a value based on the insurance valuation. These assets are depreciated on a straight line basis over twenty five years.

The Rectory Lands (27 Acres) are ascribed a value based on the current value of farming land.

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 St. John's Drumgath Parish can continue its activities and 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 VIII 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 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 the Diocesan Synod. Meetings are held on a monthly basis and special meeting 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 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.

At the year end the balances on our accounts are:

General Account:	£71,954.53
Building Account:	£32,908.86
Hilltown Parish Account:	£11,790.92
Rectory Account:	£ 5,866.14
Rectors Account:	£ 909.44

The security and safeguarding of all monies is important to the Trustees and all money is counted by a team and taken to the bank under dual control.

Transactions with the Trustees

Our Rectors Stipend is split 50/50 with our sister Church in Ballyward. Figures below are our share.

Name	Stipend, Locomotory & Office Allowance	Pension	Rectors NIC
Rector	£25,565.03	£5424.00	£2988.00

Reimbursement of Expenses paid to Trustees

DATE	Trustee Name	Amount	Reimbursement of Expenses
10.01.23	Rev. Linton	£66.12	Candles, Christmas Bags etc.
18.01.23	Mrs Shirley Bennett	£122.64	Disposable coffee cups, Messy Church food for crafts
13.02.23	Mrs Shirley Bennett	£599.00	Grant Aided Laptop
01.03.23	Rev. Linton	£105.97	Confirmation Bibles & Nua Workbooks.
11.04.23	Rev. Linton	£265.05	Airtastic for Youth & Stamps
11.04.23	Rev. Linton	£225.44	Reimbursement for Bible Club Event 2022 not paid.
05.06.23	Rev. Linton	£191.00	Sandwiches for Confirmation service
26.06.23	Mrs Shirley Bennett	£168.00	Wedding Gift for Rev R. Magennis
26.06.23	Mrs Shirley Bennett	£61.66	Food for Soma BBQ, Youth Kilbroney and Confirmation
05.07.23	Rev Linton	£128.93	Kilbroney Youth Trip Supplies for BBQ

DATE	Trustee Name	Amount	Reimbursement of Expenses
30.08.23	Mrs Shirley Bennett	£60.94	6 x Bottles Communion Wine
25.09.23	Rev. Linton	£614.81	Sports Equipment Grant Aided for Youth Group
26.09.23	Mrs Shirley Bennett	£90.92	Flipcharts, Banquet Roll, cold packs etc.
03.10.23	Rev. Linton	£125.00	Sports Equipment Grant Aided for Youth Group
18.10.23	Mr Gordon Bennett	£57.60	Bulbs etc purchased from PW Sales for Church
27.10.23	Mrs Shirley Bennett	£166.09	Speaker for Sunday School. Disposable spoons, bowls and communion glasses
01.12.23	Mrs Shirley Bennett	£136.93	2 x GV for Organists, PVA Glue & 2 x Glitter
18.12.23	Rev. Linton	£154.56	Advent Calendar, hooks, selection boxes etc

No Trustee or a person related to a Trustee had any personal interest in any contracts or transactions entered into by the charity during the year.

Annual return

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

I report on the accounts of Drumgath Parish Church for the year ended 31 December 2023 which are set out on pages 11 to 19.

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

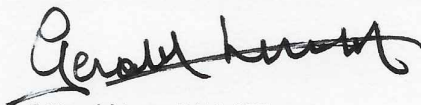
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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



E Gerald Lunn FAIA ATT
The Association of International Accountants
2 Charnwood Grange
Portadown
Co Armagh
BT63 5TU

Date: 09 October 2024

Rathfriland/Drumgath, Drumballyroney, Clonduff & Drumgooland/St. John, Drumgath/Down & Dromore/

Northern Ireland - Charity number 103478

Accounts

St. John's Drumgath Parish, Rathfriland

Statement of Financial Activities for the Year ended 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
Income and endowments from:					
Donations and Legacies	3	38,830	52,638	91,468	48,066
Income from Charitable Activities	4	1,076	0	1,076	127
Investments	5	1,308	0	1,308	1,327
Other Income	6	28,105	3,483	31,588	48,320
Total Income		69,319	56,121	125,440	97,840
Expenditure on:					
Raising Funds	7	5,353	0	5,353	0
Charitable Activities	7	80,579	1,857	82,436	93,815
Total Expenditure		85,932	1,857	87,789	93,815
Net Income / (expenditure) resources before transfers		-16,613	54,264	37,651	4,025
Transfers					
Gross Transfers between funds - in		0	0	0	0
Gross transfers between funds – out		0	0	0	0
Assets, Liabilities					
Investment / assets		15,614	0	15,614	14,306
Other Assets		0	0	0	0
Loan to G. R. C. Development Forum					
Gains on revaluation, fixed assets, charity's own use		990,000	0	990,000	990,000
Liabilities – Creditors		0	-10,000	-10,000	-10,000
Net movements in funds		0	0	0	
Reconciliation of Funds		1,005,614	-10,000	995,614	994,306
Total funds brought forward		93,445	44,396	137,841	99,911
Total funds carried forward		1,099,059	34,396	1,133,455	1,094,217

St. John's Drumgath Parish, Rathfriland

Statement of Financial Position (Balance Sheet) as at 31st December 2022

	Note	As at 31.12.22	As at 31.12.21
Fixed Assets			
Tangible Assets	12	990,000	990,000
Investments	13	15,614	14,306
		1,005,614	1,004,306
Current Assets			
Cash at Bank and in Hand		137,841	99,911
Liabilities			
Creditors Amounts falling due in one year	14	10,000	10,000
Net Current Assets		127,841	89,911
Total Assets less Liabilities		1,133,455	1,094,217
Total Net Assets less Liabilities		1,133,455	1,094,217
Represented by			
Unrestricted Funds	15	1,099,059	1,065,348
Restricted Funds	15	34,396	28,869
Total Funds of the Parish		1,133,455	1,094,217

Notes on pages 13 to 17 are an integral part of these financial statements.

The financial statements on pages 11 to 12 were approved by the Board of Trustees on 27-10-23 and is signed on it's behalf by:

Rev. B. Ian Linton
Clergy

Mrs Shirley Bennett
Hon. Treasurer

Mrs Irene Magennis
Hon. Secretary

B. Ian Linton

S. Bennett

I. Magennis

St. John's Drumgath Parish, Rathfriland

Statement of Financial Position (Balance Sheet) as at 31st December 2022

	Note	As at 31.12.22	As at 31.12.21
Fixed Assets			
Tangible Assets	12	990,000	990,000
Investments	13	15,614	14,306
		1,005,614	1,004,306
Current Assets			
Cash at Bank and in Hand		137,841	99,911
Liabilities			
Creditors Amounts falling due in one year	14	10,000	10,000
Net Current Assets		127,841	89,911
Total Assets less Liabilities		1,133,455	1,094,217
Total Net Assets less Liabilities		1,133,455	1,094,217
Represented by			
Unrestricted Funds	15	1,099,059	1,065,348
Restricted Funds	15	34,396	28,869
Total Funds of the Parish		1,133,455	1,094,217

Notes on pages 13 to 17 are an integral part of these financial statements.

The financial statements on pages 11 to 12 were approved by the Board of Trustees on 27.10.23 and is signed on it's behalf by:

Rev. B. Ian Linton
Clergy

Mrs Shirley Bennett
Hon. Treasurer

Mrs Irene Magennis
Hon. Secretary

St. John's Drumgath Parish, Rathfriland

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

1. Accounting Policies

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

a. Basis of Preparation

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Parish meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of accounts on a going concern basis

The Parish generally meets its day to day working capital requirements from its annual income. The Trustees have obtained and reviewed cash flow forecasts for the coming year and based on these are satisfied that the parish has resources to provide a reasonable expectation that it can continue to meet its financial obligations as they fall due for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

c. Income

Income is accounted for on a cash receipts basis as the amount is collected and are allocated as either restricted or unrestricted funds according to the terms of the donation.

d. Expenditure

Expenditure is recognised on a cash payments basis.

e. Tangible Assets

The assets of the Parish comprise:-

- Church Buildings and Grounds
- Parish Hall
- Rectory

The Church Building and Grounds are deemed to be Heritage assets as defined by the Charities SORP (FRS 102). These Heritage assets are not included on the balance sheet 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 assets' residual values and useful lives are reviewed, and adjusted, if appropriate at the end of each reporting period. The effect of any change is accounted for prospectively.

Fixtures and fittings are recognised at cost and are depreciated on a straight line basis over a period of 10 years. Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the new disposal proceeds and the carrying amount is recognised in the statement of financial activities and included in "Other operating (losses) / gains".

f. Investments

Fixed asset investments comprising investment properties, investments in equities and investment in RCB /CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each balance sheet date. Investments in unquoted investments are recorded at cost and are assessed annually for impairment. Unrealised gains and losses represent the difference between the fair value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and fair value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the fair value at the start of the year or cost if purchased in the year. Both realised and unrealized gains and losses in investments are reported within "Net Gains / (Losses) on Investments" within the Statement of Financial Activities.

g. Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within Creditors Amounts falling due within 1 year.

h. Financial instruments

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

i. Funds

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

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the Parish.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

2. Critical Accounting Judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees do not consider that there are any critical judgements made in applying the Parish's accounting policies or that there are any critical accounting estimates or assumptions which may have significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next financial year.

3. Donations and Legacies

	Unrestricted	Restricted	Total 2022	Total 2021
FWO	29,461	5,460	34,921	39,316
Plate Collections	936	0	936	654
Tax Recovered on Donations	5,368	0	5,368	6,022
Special Appeals	0	0	0	0
Third Party Appeals	1,550	0	1,550	0
Legacy	0	47,178	47,178	0
Donations	1,515	0	1,515	2075
TOTALS	38,830	52,638	91,468	48,066

4. Income From Charitable Activities

	Unrestricted	Restricted	Total 2022	Total 2021
Special Fundraising	991	0	991	0
Publications	85	0	85	127
Weddings & Funerals	0	0	0	0
TOTALS	1,076	0	1,076	127

5. Investments

	Unrestricted	Restricted	Total 2022	Total 2021
Bank Interest	0	0	0	0
Dividends received	1,308	0	1,308	1,327
TOTALS	1,308	0	1,308	1,327

6. Other Income

	Unrestricted	Restricted	Total 2022	Total 2021
Rectory Land Rent	0	3,444	3,444	3,444
GRC Development Forum	598	0	598	0
Electricity Payment	0	39	39	35
Drumgooland Half Reimbursement	726	0	726	1,621
Viking Refund	163	0	163	0
Half Stipend	23,688	0	23,688	23,143
Other Income	0	0	0	400
Grave Fees	250	0	250	300
Covid 19 Grants Received	2,640	0	2,640	19,377
Bank Refund	40	0	40	0
TOTALS	28,105	3,483	31,588	48,320

7. Analysis of Expenditure

<i>Raising Funds</i>	Unrestricted	Restricted	Total 2022	Total 2021
Fundraising Costs	1,467	0	1,467	0
Office Costs	3,846	0	3,846	0
Bank Fees	40	0	40	0
Bank Interest	0	0	0	0
TOTALS	5,353	0	5,353	0

<i>Charitable Activities</i>	Unrestricted	Restricted	Total 2022	Total 2021
Wages and Salaries	57,830	0	57,830	56,322
Diocesan Cost / Assessment	4,838	0	4,838	4,346
Church Running Costs	3,224	0	3,224	1,247
Hall Costs	359	0	359	0
Grounds – Maintenance	269	0	269	1,170
Rectory and Lands Costs	0	1,857	1,857	4,202
Rates	837	0	837	511
Charitable Donations	750	0	750	800
Third Party Donations	1,538	0	1,538	0
Administration Costs	332	0	332	3,532
Sunday School/Youth Group	1,251	0	1,251	0
Magazines	200	0	200	186
Transfers	0	0	0	400
Church Maintenance	119	0	119	2,037
Defibrillator	950	0	950	0
Covid 19 Holiday Bible Clubs	0	0	0	7,108
Covid 19 (Grant) TV purchased for Creche	259	0	259	200
Covid 19 RHS Chromebook	0	0	0	2,870
Covid 19 Soundlight Set Last Payment	935	0	935	1,529
Streaming Equipment Church/ Lighting	1,708	0	1,708	3,000
Insurance	4,076	0	4,076	3,998
Gift Aid Fees	334	0	334	357
Hygiene Courses Online Drumgath / Drumgooland	630	0	630	0
Retiring Gift	140	0	140	0
Total Expenditure	80,579	1,857	82,436	93,815

8. Gain / (Loss) on Investment Assets

	Total 2022	Total 2021
Realised gains / (losses) on investments	1,308	1,327

9. Taxation

St Johns, Drumgath Parish, Rathfriland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

10. Collection for Third Parties

	Total 2022	Total 2021
UNICEF Ukraine Appeal	500	0
Bishops Appeal	347	0
Apprentice Boys	192	0
Poppy Appeal	0	0
Southern Area Hospice	500	0
		0
		0
TOTALS	1,539	0

11. Analysis of Staff Costs, Trustee Remuneration and Expenses, and the cost of Key management Personnel

	Total 2022	Total 2021
Salaries & Wages	55,091	54,105
Casual Labour	2,739	2,218
TOTALS	57,830	56,323

The average number of employees during the year, calculated on the basis of a head count, was as follows

	2022 Number	2021 Number
Ministerial Support	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

There are no employees in receipt of employment benefits in excess of £60,000

Key Management & Trustees

Key management are deemed to comprise the Trustees.

The parish paid the Rector, who is also a Trustee, a stipend, locomotory and office allowance of £50,114.99 inclusive of a pension of £4,976.04. This amount includes 50% of his wages which comes from our sister church in Ballyward.

The following expenses were reimbursed to Trustees:

DATE	Trustee Name	Amount	Reimbursement of Expenses
18.03.22	Mrs Shirley Bennett	£95.00	Hot food provided for Youth Fellowship Group
24.03.22	Mrs Shirley Bennett	£259.07	TV purchased from Amazon for Creche Room
20.04.22	Rev. Ian Linton	£286.39	Stamps, envelopes, palm crosses for Easter Mailing
04.07.22	Rev. Ian Linton	£173.00	Booklets purchased for Queens Platinum Jubilee

04.07.22	Rev. Ian Linton	£59.95	Sunday School Books for Children's Day
10.08.22	Mrs Shirley Bennett	£630.00	Online Hygiene Courses booked for Drumgath and Ballyward
16.08.22	Mrs Shirley Bennett	£35.94	6 Bottles Communion Wine
05.12.22	Mrs Shirley Bennett	£211.48	Amazon purchases for Christmas Messy Church

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.

12. Tangible Fixed Assets

Cost	Buildings £	Othe r £	Total £
At the Beginning of the Year	990,000	0	990,000
Additions	0	0	0
Disposals	0	0	0
At the End of the Year	990,000	0	990,000

13. Investments

Cost	Listed Investments £	Non Listed Investments £	Total £
Balance at the Beginning of the Year	0	14,306	
Revaluations during the year	0	1,308	
Disposals during the year	0	0	
Balance at the End of the Year	0	15,614	

14. Creditors Amounts Due Within 1 Year

	2022	2021
Interest Free Loan	10,000	10,000

15. Analysis of Net Assets Among Funds

	General Fund	Restricted Funds	Total 2022
Fixed Assets	990,000	0	990,000
Investments	15,614	0	15,614
Current Assets	93,445	44,396	137,841
Current Liabilities	0	10,000	10,000
Net Assets at 31 st December 2022	1,099,059	34,396	1,133,455

Rathfriland/Drumgath, Drumballyroney, Clonduff & Drumgooland/St. John, Drumgath/Down & Dromore/

Northern Ireland - Charity number 103478

Annual report

*St. John's, Drumgath Parish, Rathfriland
Down & Dromore Church of Ireland*

Trustees' Annual Report and Statement of Receipts and Payments for the
year ended:

31st December 2022

Charity Registration Number: NIC 103478



St. John's, Drumgath Parish, Rathfriland

Annual Report & Financial Statements for the Year Ended 31st December 2022

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St. John's, Drumgath Parish, Rathfriland

References and Administrative details:

Charity Name: St. John's, Drumgath/Down & Dromore/Church of Ireland

Charity Registration Number: NIC 103478

HMRC: XT36536

Contact Address: The Rectory
29 Cross Rd
Hilltown
Co Down BT34 5TF

Trustees:

Mr Craig Orr	Rev Ian Linton
Mr Richard Magennis	Mrs Irene Magennis
Mrs Rachel Brashaw	Mr George Brashaw
Mr Joe Magennis	Mrs Hilda Donaldson
Mr David McCullins	Mrs Noreen Smith
Miss Sandra Linton	Miss Nicole Donaldson
Mr Gordon Bennett	Mr James Smyth
Mr Neil Magennis	Mr Timothy Donaldson
Mrs Shirley Bennett	

Rector: Rev Ian Linton

Hon. Treasurer: Mrs Shirley Bennett

Hon. Secretary: Mrs Irene Magennis

Church Warden - Rector: Mrs Hilda Donaldson

Church Warden – People: Mr Craig Orr

Independent Examiner:

E. Gerald Lunn FAIA ATT
The Association of International Accountants
2 Charnwood Grange, Portadown, Co Armagh, BT63 5TU

Bankers:

Ulster Bank
14 Church Square, Rathfriland, Co Down BT34 5PT

St. John's, Drumgath Parish, Rathfriland

Trustees' Annual Report for the year ended 31 December 2022

Charitable Purpose

The principal function of the Parish is to support the advancement of the Christian religion by promoting through the work of the Parish, the whole mission of the Church, pastoral, social and ecumenical care. All the functions of the Parish relate to the advancement of religion through holding regular worship and communicating with and caring for parishioners of all ages especially the sick and elderly and others in our community. The activities of the church are intended to reach out to the wider community to instil Christian principles and to encourage mutual understanding and respect for others. The Parish have custody of many historical records and items which are invaluable and as such we maintain these. We also have within our custody various buildings which we undertake as a secondary charitable purpose.

Activities

At the heart of St John's, Drumgath Church is a desire to glorify God and to demonstrate the power and importance of his love. Morning Prayer is held at 12.00 noon each Sunday. 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, our Praise Group and Praise Band – this gives wider appeal to our 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 attendance. A Bible Study Group meet each week which further advances the understanding and teaching of faith.

St John's Drumgath Parish recognise that there are many issues around sickness, bereavement, the elderly, house bound and those receiving medical treatment or 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

St John's Drumgath Parish Church has in the past year 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 the wider community. It has clearly demonstrated that it can be of great benefit to those in the surrounding area by reaching out spiritually and through its acts as a means of advancing the word of God.

Regular services in the church offer its own members a means of maintaining and deepening their faith. Children and young people are an important part of our church. We hold Sunday School, Children's Church where our children partake in crafts and bible stories and Creche within our Church. We also hold Youth Fellowship every other Saturday evening. This we believe helps to impress in the young people the importance of community cohesion, as well as sound Christian values that are a great benefit to the public.

St. John's Drumgath's other organisations include Mothers Union, Choir, Bible Study, Praise Group and Youth Fellowship. All these groups offer friendship, support, and encourage respect and tolerance to everyone in our community. Various activities are shared with other churches in our community throughout the year.

2022 has a year of returning to normality after Covid 19.

We are continuing to stream our services each week.

Throughout 2022:

- Church applied for a number of grants – One was received from ABC Council to provide food and refreshment for Queen's Platinum Jubilee Celebrations and another Mind over Matters Grant was successfully applied for by Rev. Linton.
- We requested non-perishable items at our Harvest Service which were then taken to our local foodbank.
- The Church has re-established Sunday School, Youth Fellowship, Bible Study, Praise Group and Pins and Needles after Covid 19 restrictions.
- Brownies and other community groups are using our Church Hall for events

The charity Trustees have complied with their duties in line with the Commission's Public Benefit statutory guidance. Regular worship and reaching out into the community as well as other activities both social and fundraising have been carried out through the year to fulfil our statement of Public Benefit.

Money has been raised for the Bishop's Appeal for the disadvantaged worldwide.

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

Our Trustees decided that our Harvest Donations go to our Building Account.

All other invoices were paid when received and in full.

Statement of Assets and Liabilities

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

- Church Building and Graveyard
- Old Church Building, Hilltown
- Church Hall (currently under construction and refurbishment) Rectory and 27 acres of land.

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 Rectory are ascribed a value based on the insurance valuation. These assets are depreciated on a straight line basis over twenty five years.

The Rectory Lands (27 Acres) are ascribed a value based on the current value of farming land.

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 St. John's Drumgath Parish can continue its activities and financial statements for the year ended 31 December 2022 can be signed off as a going concern.

Structure, Governance and Management

Governing Document and Constitution of the Charity
Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial 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 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 the Diocesan Synod. Meetings are held on a monthly basis and special meeting 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 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.

At the year end the balances on our accounts are:

General Account:	£76,348.15
Building Account:	£43,486.86
Hilltown Parish Account:	£12,107.20
Rectory Account:	£ 4,989.48
Rectors Account:	£ 909.44

The security and safeguarding of all monies is important to the Trustees and all money is counted by a team and taken to the bank under dual control.

Transactions with the Trustees

Our Rectors Stipend is split 50/50 with our sister Church in Ballyward. Figures below are our share.

Name	Stipend, Locomotory & Office Allowance	Pension	Rectors NIC
Rector	£23,687.97	£4,976.04	£2739.00

Reimbursement of Expenses paid to Trustees

DATE	Trustee Name	Amount	Reimbursement of Expenses
18.03.22	Mrs Shirley Bennett	£95.00	Hot food provided for Youth Fellowship Group
24.03.22	Mrs Shirley Bennett	£259.07	TV purchased from Amazon for Creche Room.
20.04.22	Rev. Ian Linton	£286.39	Stamps, envelopes, palm crosses etc for Easter Mailing
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16.08.22	Mrs Shirley Bennett	£35.94	6 Bottles of Communion Wine
05.12.22	Mrs Shirley Bennett	£211.48	Amazon purchases for Christmas Messy Church

No Trustee or a person related to a Trustee had any personal interest in any contracts or transactions entered into by the charity during the year.

Annual return

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

I report on the accounts of Drumgath Parish Church for the year ended 31 December 2022 which are set out on pages 11 to 17.

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. The 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.



E Gerald Lunn FAIA ATT
The Association of International Accountants
2 Charnwood Grange
Portadown
Co Armagh
BT63 5TU

Date: 26 October 2023