

Parish of Donaghmore Upper

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

For the year ended 31 December 2023

Charities Number: NIC104207

Parish of Donaghmore Upper

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

Contents

	Pages
References and administrative details of the Charity	1
Trustees' report	2 - 4
Independent Examiners Report to the Trustees	5
Receipts and payments account	6
Statement of assets and liabilities	7
Notes to the financial statements	8 - 10

Parish of Donaghmore Upper

References and administrative details

Charity Name: Dungannon/Donaghmore Upper/St Patricks/Armagh/Church of Ireland

Charity Registration Number: NIC104207

Contact Address: The Rectory
66 Main Street
Castlecaulfield
Dungannon
County Tyrone
BT70 3NP

Trustees

All trustees who served at any time during the year and up to the date of signing the accounts.

The Venerable Dr Peter Thompson	Franklin Kelly
Alastair Brown	Norman McFarland
Raphael Burnside	George McIvor
Joanne Burnside	Stephen Davidson
Debbie Davidson	John Meenagh
George Davidson	Keith Moore
Maira McLain	Karen Rainey
Gloria Stevens	Stanley Hall
Winifred Hewitt	Mark McLean
Andrew Kelly	Noelle Moore
Caroline Patterson	Ruth Brimage

Principal Office-bearers

Clergy:	The Venerable Dr Peter Thompson
Church Secretary:	Winifred Hewitt
Church Treasurer:	Karen Rainey
Church Warden - Clergy:	Caroline Patterson
Church Warden - People:	Ruth Brimage

Independent Examiner

George McNicholl
19 Cullenfad Road
Dungannon
County Tyrone
BT70 1RU

Bankers

Danske Bank
5-6 Market Square
Dungannon
County Tyrone BT70 1AB

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 Donaghmore Upper, St Patrick's for the year ended 31 December 2023.

Objectives and Activities

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

The principal function of the Parish of Donaghmore Upper, St Patrick's is to support the advancement of the Christian religion by promoting, through the work of the Parish of Donaghmore Upper, St Patrick's Church of Ireland, 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, the Parish of Donaghmore Upper, St Patrick's 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 Parish of Donaghmore Upper, St Patrick's.

Achievements, Performance & Public Benefit

The Church exists primarily, and above all else, as a place of Christian worship. Services of public worship are held each Sunday morning throughout the year. Evening services are held on Wednesday nights during Lent, each night in Holy Week (both shared with our sister parish), in March for the Girls Friendly Society enrolment, at Harvest Thanksgiving, and a Christmas Carol Service. Since the enforced lockdown in the early months of 2021 all services have also been broadcast online.

The parish is always pleased to host groups from the wider community, and does so annually for the Orange Order. The local Primary School hold their annual Carol Service in the Church.

There are good working relationships with other local churches. There is a recently established service for Christian Unity Week, alternating with St Patrick's Roman Catholic Church in Donaghmore.

During the year 2023 there were three baptisms one marriage and five funeral services in the church.

The Church was built in 1843 with a grant from the Board of First Fruits, and enlarged and re-oriented during the 1860s by the addition of a semi-circular apse, vestry and tower.

The parish supports a small but active Sunday School, which meets most weeks from September to May, a Girls Friendly Society which meets weekly throughout the winter, and there is a Mothers Union meeting monthly. The local WI and Open Door Club make regular use of our parish hall, as does the Historical Society.

Parish finances and fabric are cared for by the Select Vestry. Various fund raising and social events are held each year.

The parish supports several missionary groups, particularly CMS and the Church Army. There is also a series of special appeals and collections for various local and international groups and in light of international disasters.

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

Financial Review

- The chief source of revenue for the church continues to be parishioner donations which are supplemented by gift aid claims. The church recorded a total deficit in 2023 of £1,477 (2022: surplus £25,764), driven mainly by necessary repairs to the parish hall.
- Careful financial management has continued in order to control costs where possible.
- It is the Trustees' policy to hold a level of unrestricted funding to meet at least one year's running costs.

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 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 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

Select Vestry members are not remunerated for their services as Trustees. Any payments to Trustees for services unrelated to their role as a Trustee are approved by the Select Vestry. Such decisions are taken on the basis of good governance and being in the pursuit of the objectives and activities of the parish.

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, any curate assistant ("the curate"), the churchwardens, 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 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. Special meetings may be convened at any time by the chairperson or the churchwardens. In 2023 the Select Vestry met 2 times during the year and the average attendance was 60.5%.

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

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.

Signed on Behalf of the Trustees

Raphael Burnside



Winifred Hewitt



7th April 2024

Independent Examiners Report to the Trustees of the Parish of Donaghmore Upper

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on pages 6 to 10.

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: George McNicholl



Address:

19 Cullenfad Road
Dungannon
County Tyrone
BT70 1RU

9th April 2024

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
Donations & plate collections		34,543	-	-	34,543	30,522
Donations for third parties		1,383	-	-	1,383	1,408
Investment income		204	-	-	204	64
Bequest income		-	842	-	842	25,699
Graveyard income		600	-	-	600	2,190
Parish Hall income		270	-	-	270	-
Proceeds from fund raising		-	2,093	-	2,093	600
Other income & receipts		2,903	-	-	2,903	80
Total Receipts		39,903	2,935	-	42,838	60,563
Payments						
Diocesan assessment		19,753	-	-	19,753	18,090
Church running costs		8,685	73	-	8,758	8,306
Glebe running costs		2,194	-	-	2,194	2,160
Parish centre costs		8,294	-	-	8,294	2,848
Administration costs		855	-	-	855	926
Sunday School expenses		142	3	-	145	185
Charitable donations & gifts		2,247	-	-	2,247	1,735
Capital expenditure		-	-	-	-	-
Fundraising costs		-	-	-	-	-
Other expenditure		1,302	766	-	2,068	639
		43,472	842	-	44,314	34,889
Transfers		-	-	-	-	-
Excess of (Payments) over Receipts for the year		<u>(3,569)</u>	<u>2,093</u>	<u>=</u>	<u>(1,476)</u>	<u>781</u>

On Behalf of the Trustees

Raphael Burnside



Winifred Hewitt

7th April 2024

Statement of Assets and Liabilities as at 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	2,310	1,289	-	3,599	5,580
Deposit Accounts	37,277	30,760	-	68,037	67,532
Total Cash Funds	39,587	32,049	-	71,636	73,112

Other Monetary Assets					
Gift Aid Claims	5,403	-	-	5,403	5,057
Total Other Monetary Assets	5,403	-	-	5,403	5,057
Investment Assets	-	-	-	-	-
Investments in RCB / CIT Unit Trusts	-	-	30,400	30,400	29,472
Other unlisted investments	-	-	-	-	-
Investment Properties	-	-	-	-	-
Total Investment Assets	-	-	30,400	30,400	29,472

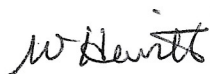
Assets retained for the Parish's own use					
Parish Centre	-	224,959	-	224,959	209,265
Church Land	-	42,753	-	42,753	42,753
Fixtures and Fittings	95	-	-	95	126
Plant & Equipment	420	-	-	420	530
Total Assets retained for the Parish's own use	515	267,712	-	268,227	252,674
Total Assets	45,505	299,761	30,400	375,666	360,315

On Behalf of the Trustees

Raphael Burnside



Winifred Hewitt

7th April 2024

Notes to the financial statements for the year ended 31 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
- Church Land
- Parish Centre
- Fixtures and fittings

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 Centre and Church Land

The Parish Hall has been valued at the insurance valuation of £224,959 (2021: £209,265) as at June 2023. No depreciation has been provided on the parish centre buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years. Church land is valued at £42,753 (2022 £42,753), being the purchase value.

Fixtures and Fittings

Fixtures and Fittings are recognised at cost and are depreciated on a straight-line basis over a period of 8 years. Current fixtures listed are below the minimum capitalisation threshold of £500.

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. Investments in unquoted investments are recorded at cost and are assessed annually for impairment.

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

2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	73,112
Receipts for the Year	42,838
Payments for the Year	(44,314)
Transfers	-
Total Cash Funds at end of the year	71,636

3. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Endowment funds					
For Church Building Maintenance	79	76	(73)	-	82
For Church Choir	114	6	(2)	-	118
For Sunday School	121	5	(1)	-	125
For Graveyard Maintenance	131	4	-	-	135
For General Parochial Purposes	29,027	1,679	(766)	-	29,940
	29,472	1,770	(842)	-	30,400
Restricted Funds					
Assets for Parish's own use	252,018	15,694	-	-	267,712
Restricted funds	31,745	304	-	-	32,049
	283,763	15,998	-	-	299,761
Unrestricted funds					
General funds	47,080	39,902	(41,477)	-	45,505
	47,080	39,902	(41,477)	-	45,505
Total funds	360,315	57,670	(42,319)	-	375,666

Purposes of Restricted Funds

Assets for Parish's own use – This comprises the Church, Parish Hall, Land & Fixtures & Fittings

Restricted funds – This comprises the Rectory Repair Fund, the Youth Club Account and a legacy of purpose to be determined.

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

4. Collections for Third Parties

	2023	2022
	£	£
Mothers' Union anniversary service collection	-	-
Hospice Sunday	345	465
USPG	30	22
LEMOOS	569	402
Church Army	107	121
CMS	192	46
Board of Ministry	61	-
Bishops' Appeal	80	352
	-	-
	<u>1,383</u>	<u>1,408</u>

The above amounts have been included in receipts for the current year under donations for third parties and in payments for the year under charitable donations and gifts.

5. Transactions with the Trustees

No trustee received any remuneration under a contract of employment during the year (2022: £nil). Reimbursement of out-of-pocket expenses to trustees during the year totalled £164 (2022: £141). One trustee was paid £252 for the provision of musical services.

A related party of one trustee was paid £336 (2022: £336) for the provision of musical services.

6. Governance Costs

No governance costs were incurred during the year and the Independent Examiner has performed the required duties free of charge (2022: £nil).