

**ST PATRICK'S PARISH CHURCH**

**DONAGHENDRY**

**STEWARTSTOWN**

**DIOCESE OF ARMAGH**

**INDEPENDENT EXAMINERS**

**REPORT**

**YEAR 2024**

**Northern Ireland Charity Number NIC 104280**

**Independent examiner's report to the charity trustees of St Patrick's Parish Church  
Donaghendry, Stewartstown NIC 104280**

I report on the accounts of St Patrick's Parish Church, Donaghendry, Stewartstown  
for the year ended 31 December 2024, which are set out on pages     to

**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

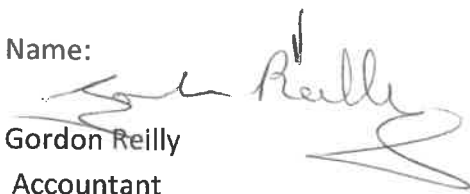
Giving me cause to believe:

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 the following the Directions  
of the Charity Commission for Northern Ireland, I have found no matters that  
require drawing to your attention.

Name:

  
Gordon Reilly  
Accountant

3 Loy Street, Cookstown BT80 8PZ

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

**1. Accounting policies**

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

**(a) Receipts and Payments Account**

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

**(b) Statement of Assets and Liabilities**

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

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

- Church Building and Graveyard
- Parish Hall

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.

**Parish Hall**

Is recognised at cost of construction. No depreciation has been provided on the parish hall building as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

**Investments**

Land

RCB Unit Trusts

Progressive Building Society

Land is valued at current market value

RCB unit trusts are valued at 31 December 2024 Unit Price