

St John's Desertlyn Parish Church

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

For the year ended 31 December 2023

Charities Number: NIC104353

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

Contents

	Pages
References and administrative details of the Charity	2
Trustees' report	3 - 5
Independent Examiner's Report to the Trustees	6
Receipts and payments account	7
Statement of assets and liabilities	8
Notes to the financial statements	9 - 21

References and administrative details

Charity Name: St John's Desertlyn Parish Church

Charity Registration Number: NIC104353

Contact Address: The Rectory
24 Cookstown Road
Moneymore
Magherafelt
BT45 7QF
Northern Ireland

Trustees

Mrs Elizabeth Anne Crooks
Mr John McCutcheon
Rev Dr Adrian Stringer
Mr John Palmer
Mr Robert Glasgow
Mr Keith Wilson
Mrs Stephanie Wilson
Mrs Valerie Wilson
Mr Osmond Bell
Mrs Eleanor Bell
Mrs Elizabeth Palmer
Ms Tanya Stewart
Mr Jackie Carson
Ms Emma Palmer
Ms Rhonda Dempsey
Mr Richard McFaul
Mrs Cilla Jordan

Principal Office-bearers

Clergy: Rev Dr Adrian Stringer
Church Treasurer: Mrs Elizabeth Crooks
Church Wardens: Mrs Elizabeth Crooks, Richard McFaul
Glebe Wardens: Osmond Bell, John McCutcheon
Church Secretary: Mrs Elizabeth Palmer

Independent Examiner

David Lyttle + Co Ltd
46 Molesworth Street
Cookstown
County Tyrone
BT80 8PA

Principal Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

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 St John's Desertlyn Parish Church for the year ended 2023.

Objectives and Activities

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

The principal function of St John's Desertlyn Parish Church is to support the advancement of the Christian religion by promoting, through the work of St John's Desertlyn Parish Church the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity.

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

Achievements, Performance & Public Benefit

St John's Desertlyn Parish Church is under the incumbency of the Reverend Dr Adrian Stringer. As a church we provide a weekly service of Morning Prayer, and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support.

We have a weekly online bulletin which keeps our congregation up to date with our activities and those in the local community.

Our Child Protection Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland.

Our "Mothers' Union" meets once a month.

The Parish holds an annual coffee party to raise funds for the church and its activities and we thank all those who support it. We also run a car boot sale and a farming fun day each year with the proceeds again going to church funds.

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

Financial Review

- The results for the year are set out on page 7, which the Trustees consider to be satisfactory
- The reserves of the Parish are held for the advancement of its charitable purpose, other than restricted reserves which are held for a designated purpose – see note 12

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

The Rector is not paid directly by the Parish. A regular assessment is paid to the Diocese which comprises Stipend, Locomotory Allowance, Employer's National Insurance and Employers Clergy Pension Contributions.

Organisational Structure

The select vestry is responsible for the day to day management of the parish. The select vestry consists of the member of the clergy serving in the parish, the 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 10 times. The average attendance was 14.

Trustees' Annual Report for the year ended 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

E Palmer

Mrs E Palmer
Trustee

Date: 8 April 2024

E. Crooks

Mrs E Crooks
Trustee

Date: 8 April 2024

Independent Examiner's Report to the Trustees of St John's Desertlyn Parish Church

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 2 to 14.

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.



Stephen McGeagh BA Hons FCA CTA
for and on behalf of David Lytle & Co Ltd
Chartered Accountants
Statutory Auditors

Date: 8 April 2024.

46 Molesworth St
Cookstown
County Tyrone
BT80 8PA

St John's Desertlyn Parish Church
Receipts and Payments Account for the year ended 31 December 2023

Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
------	------------------------------------	----------------------------------	--------------------	--------------------

Receipts

Sustentation	40,415.48	-	40,415.48	40,721.84
Gift Aid	4,301.38	-	4,301.38	3,091.79
Special Collections	2	-	341.75	248.35
Donations for Hall	3	-	675.00	2,998.00
Building Fund	4	-	3,581.14	3,757.95
Bank & Deposit interest	10.72	-	10.72	1.04
Other receipts	5	29,598.99	323.87	27,228.29
Receipts regarding Parish Organisations	-	-	-	-
Total Receipts	74,326.57	4,921.76	79,248.33	78,047.26

Payments

Diocesan Assessment	49,304.17	-	49,304.17	45,625.39
Church Running Costs	6	27,331.12	8,275.26	22,109.97
Hall Costs	7	1,953.56	1,822.19	4,776.43
Sunday School Costs	8	-	-	-
Rectory Costs	9	6,202.01	-	7,230.40
Administration Costs	10	-	245.18	223.01
Charitable Donations	11	-	341.75	248.35
Payments regarding Parish Organisations	-	-	-	-
Total Payments	84,790.86	10,684.38	95,475.24	80,213.55

Excess of Receipts over Payments for the year

(10,464.29) (5,762.62) (16,226.91) (2,166.29)

Signed on Behalf of the Trustees

E Palmer

Mrs E Palmer
Trustee

Date: *8 April 2024*

E. Crooks

Mrs E Crooks
Trustee

Date: *8 APRIL 2024*

St John's Desertlyn Parish Church
STATEMENT OF ASSETS & LIABILITIES AS AT 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Funds Reconciliation			-	
Bank and Cash at start of year	9,494.91	21,021.69	30,516.60	32,682.89
Net movement in funds	(10,464.29)	(5,762.62)	(16,226.91)	(2,166.29)
Transfer re Special Collections	-	-	-	-
Bank and Cash at end of year	(969.38)	15,259.07	14,289.69	30,516.60
Bank & Cash Balances				
Current Accounts	(1,835.96)	15,259.07	13,423.11	29,660.74
Deposit Accounts	866.58	-	866.58	855.86
Cash	-	-	-	-
Total Cash Funds	12 (969.38)	15,259.07	14,289.69	30,516.60
OTHER ASSETS				
Assets retained for the Parish's own use				
Hall	521,858.00	-	521,858.00	521,858.00
Rectory	1,082,122.00	-	1,082,122.00	1,082,122.00
Glebe Land	100,000.00	-	100,000.00	100,000.00
Total Assets retained for the Parish's own use	13 1,703,980.00	-	1,703,980.00	1,703,980.00

Signed on Behalf of the Trustees

E Palmer

Mrs E Palmer
Trustee

Date:

8 April 2024

E. Crooks

Mrs E Crooks
Trustee

Date:

8 APRIL 2024

St John's Desertlyn Parish Church
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 Buildings and Graveyard
- Parish Hall
- Rectory
- Glebe 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 Rectory and Parish Hall are included at their insurance value as at 1 January 2019

The Glebe land has been recognised at a value which the select Vestry deem to represent the estimate fair value of the property at 1 January 2019.

No depreciation has been provided on these buildings as the current estimated residual value is not less than its carrying value and the remaining useful life currently exceeds 50 years.

St John's Desertlyn Parish Church

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

2. Special collections

	Unrestricted	Restricted	Total	Total
Donor	2023	2023	2023	2022
	£	£	£	£
Royal British Legion Poppy Day Appeal	-	341.75	341.75	248.35
TOTAL	-	341.75	341.75	248.35

3. Income for Hall

	Unrestricted	Restricted	Total	Total
Source	2023	2023	2023	2022
	£	£	£	£
Bowling Club	-	150.00	150.00	1,300.00
Moneymore Primary School	-	195.00	195.00	105.00
Hall lights donation	-	-	-	1,500.00
Moneymore Young Farmers	-	200.00	200.00	65.00
Bank interest	-	-	-	-
Other	-	130.00	130.00	28.00
TOTAL	-	675.00	675.00	2,998.00

4. Building and maintenance fund

	Unrestricted	Restricted	Total	Total
Donor	2023	2023	2023	2022
	£	£	£	£
Parishioner donations	-	-	-	1,220.00
Easter appeal	-	920.00	920.00	-
Harvest appeal	-	2,619.00	2,619.00	2,460.00
Bank interest	-	42.14	42.14	77.95
TOTAL	-	3,581.14	3,581.14	3,757.95

St John's Desertlyn Parish Church

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

5. Other Receipts

	Unrestricted	Restricted	Total	Total
Donor	2023	2023	2023	2022
	£	£	£	£
Bishops Appeal	-	-	-	-
Boiler Appeal	-	323.87	323.87	3,445.00
Donations	1,015.77	-	1,015.77	1,055.00
Coffee morning	1,588.50	-	1,588.50	-
Funeral Tea	1,300.00	-	1,300.00	850.00
Donation for Harris grave upkeep	-	-	-	-
Car boot sale	787.00	-	787.00	-
RARIR	682.50	-	682.50	-
RCB Distribution	903.44	-	903.44	913.98
Canon Kingston book	-	-	-	10.00
Listed Worship places	1,752.21	-	1,752.21	-
Online auction	-	-	-	740.00
MUDC Christmas lights	-	-	-	-
Ballyeglish share of expenses	-	-	-	-
COVID grant	-	-	-	-
Fogging machine grant	-	-	-	-
Solar system	376.49	-	376.49	-
Power NI	792.88	-	792.88	4.26
Renewable heating	-	-	-	-
Bloc ministry	-	-	-	-
Graveyard fees	3,350.00	-	3,350.00	2,090.00
Magazine	7.50	-	7.50	194.85
Farm fun day	17,042.70	-	17,042.70	17,925.20
TOTAL	29,598.99	323.87	29,922.86	27,228.29

St John's Desertlyn Parish Church

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

6. Church running costs

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Electricity	392.00	-	392.00	408.00
Heating oil	775.01	-	775.01	1,348.74
Maintenance	2,292.00	-	2,292.00	1,655.00
Building repairs – dry rot	-	8,275.26	8,275.26	-
Insurance	2,893.18	-	2,893.18	2,649.70
Organist	1,620.00	-	1,620.00	1,560.00
Graveyard maintenance	4,374.00	-	4,374.00	2,160.00
Water rates	174.56	-	174.56	178.00
Farming fun day	9,531.84	-	9,531.84	6,618.78
Sundry expenses	5,278.53	-	5,278.53	5,531.75
TOTAL	27,331.12	8,275.26	35,606.38	22,109.97

7. Parish hall running costs

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Electricity	1,410.00	-	1,410.00	504.00
Heating oil	-	355.01	355.01	833.71
Insurance	543.56	-	543.56	484.85
Repairs	-	1,021.82	1,021.82	2,445.14
Bank charges	-	34.64	34.64	33.81
Sundry	-	-	-	56.00
Water rates	-	410.72	410.72	418.92
TOTAL	1,953.56	1,822.19	3,775.75	4,776.43

8. Sunday School costs

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Teaching materials and prizes	-	-	-	-
TOTAL	-	-	-	-

St John's Desertlyn Parish Church

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

9. Rectory costs

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Heating oil	374.00	-	374.00	310.00
Rates	1,872.78	-	1,872.78	1,769.46
Repairs and maintenance	2,747.60	-	2,747.60	1,785.00
Water rates	80.50	-	80.50	71.00
Sundry expenses	-	-	-	2,289.55
Insurance	1,127.13	-	1,127.113	1,005.39
TOTAL	6,202.01	-	6,202.01	7,230.40

10. Administration costs

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Bank fees	-	245.18	245.18	223.01
TOTAL	-	245.18	245.18	223.01

11. Charitable donations

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
RBL Poppy Appeal	-	341.75	341.75	248.35
TOTAL	-	341.75	341.75	248.35

St John's Desertlyn Parish Church

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

12. Movement in Cash Funds

	At 1 Jan 2023 £	Incoming Resource s £	Outgoing Resource s £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Building and maintenance fund	18,196.18	3,581.14	16,795.70	-	4,981.62
Hall fund	2,825.51	740.00	1,822.19	-	1,743.32
Special collections	-	341.75	341.75	-	-
	21,021.69	4,662.89	18,959.64	-	6,724.94
Unrestricted funds					
General Fund	8,639.05	74,916.47	76,857.35	-	6,698.17
Deposit Account	855.86	10.72	0.00	-	866.58
	9,494.91	74,927.19	76,857.35	-	7,564.75
Total funds	30,516.60	79,248.33	95,475.24	-	14,289.69

Purposes of Restricted Funds

- Building and maintenance Fund: This is a fund to assist with the cost of maintaining Parish Buildings.
- Hall Fund: This is a fund to assist with the cost of maintaining Parish Hall
- Special Collections Fund: This is a fund used to record special collections for specific charities, which are then subsequently paid out to the same

Transfers

- None in the year

13. Assets retained for the Parish's own use

	Parish Hall £	Rectory £	Glebe Land £	Total £
Opening cost at 1 Jan 2023	521,858.00	1,082,122.00	100,000.00	1,703,980.00
Additions				
	-	-	-	-
	-	-	-	-
Closing cost at 31 Dec 2023	521,858.00	1,082,122.00	100,000.00	1,703,980.00

St John's Desertlyn Parish Church

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

14. Transactions with the Trustees

The parish paid expenses of £6,202.01 relating to the running costs of the glebe house which is occupied by the rector. There were no transactions with the Trustees during the year. No trustee received any remuneration or reimbursement of expenses during the year. 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.

15. Governance Costs

Governance costs of £816 were incurred during the year of which £345 relates to fees paid to the independent examiner. Governance costs are included within Church Running costs in the Receipts and Payments Account.