

# Desertmartin/St Comgall's/Derry/Church of Ireland

Northern Ireland · Charity number 104698

## Details

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Known as	Desertmartin Parish Church
Status	Received
Registered	2016-02-05
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	25 Dromore Road Desertmartin Magherafelt BT45 5jz BT45 5JZ
Phone	07850345156
Email	<a href="mailto:dtparishes@gmail.com">dtparishes@gmail.com</a>
Website	<a href="http://www.dtparishes.com">www.dtparishes.com</a>

## Activities

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**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	£81,626	£75,962	£0	1

## Trustees

Name	Role	Appointed
Dr Claire Robb (Hudson)		
Mr Andrew Mckeown		
Mr Harold Bradley		
Mr Sam Hudson		
Mr Trevor Kingston		
Mrs Barbara Hudson		
Mrs Elizabeth Whitaker		
Mrs Jacqueline Johnston		
Mrs Lois Austin		
Mrs Lois Kane		
Ms Hilary Hutchinson		
Rev Philip Benson		

**Desertmartin/St Comgall's/Derry/Church of Ireland**

Northern Ireland - Charity number 104698

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# Accounts

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**Desertmartin Parish  
Church of Ireland**

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

**For the year ended 31st December 2024**

**Charities Number: NIC 104698**

# Desertmartin Parish (Church of Ireland)

Annual report and financial statements for the year ended 31st December 2024

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# **Desertmartin Parish (Church of Ireland)**

## **References and administrative details**

Charity Name: Desertmartin Parish (Church of Ireland)  
Charity Registration Number: NIC 104698  
Contact Address: 25 Dromore Road, Desertmartin, Magherafelt, BT45 5JZ

## **Trustees**

Mr David Austin  
Mrs Lois Austin (Treasurer)  
Mrs Barbara Hudson  
Miss Hilary Hutchinson  
Mrs Jacqueline Johnston  
Mrs Lois Kane  
Mr Harold Bradley  
Mr Samuel Hudson  
Mr Trevor Kingston  
Mr Andrew McKeown  
Mrs Pauline Taylor  
Mr John Woodward  
Mrs Claire Robb (Secretary)  
Rev Philip Benson (Chairperson)  
Mrs Elizabeth Whitaker  
Mr Stuart Whitaker

## **Principal Office-bearers**

Clergy/Chairperson: Rev Philip Benson  
Treasurer: Mrs Lois Austin  
Rector's Church Warden: Mrs Elizabeth Whitaker  
People's Church Warden: Mr John Woodward

## **Independent Examiner**

Ms Lorraine Craig  
69 Churchill Road, Larne, BT40 2EW

## **Bankers**

Danske Bank, Branch Business, P.O. Box 182, Donegal Square West, Belfast, BT1 6JS

## **Trustees' Annual Report for the year ended 31<sup>st</sup> December 2024**

The trustees present the annual report and statements of Receipts and Payments, including Assets and Liabilities for Desertmartin Parish (Church of Ireland) for the year ended 31<sup>st</sup> December 2024.

### **Objectives and Activities**

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

The principal function of Desertmartin Parish is to support the advancement of the Christian religion by promoting, through its work, the whole pastoral, evangelistic, social, and ecumenical mission of the Church. Being open to and engaging with society, and offering support to those who need help, are fundamental to the practical delivery of Christianity's benefits.

As a result of its activity in advancing the Christian religion, Desertmartin Parish has custody of property and records, materials, and artefacts of significance to the cultural and religious heritage. The select vestry of Desertmartin Parish maintains these.

### **Achievements, Performance & Public Benefit**

#### *Worship and Prayer*

Desertmartin Parish Church is under the incumbency of the Reverend Philip Benson and is part of a larger group that includes Termoneeny Parish (Knockloughrim). The parish offers a wide range of weekly public acts of worship, including Morning Prayer and the celebration of Holy Communion. Our worship is conducted in accordance with the Church of Ireland's Book of Common Prayer, and we also join with our sister parish for the bi-annual "Confirmation" of faith service, led by the diocesan Bishop. We also provide for baptisms, weddings, funerals, and ongoing pastoral care. Special services throughout the year include Christmas Carol Services, Lent/Holy Week Services and Advent Services, which all provide intimate and reflective environments for worship. All are welcome to attend our worship services.

In addition to our regular services, some parish members are unable to attend church due to illness or age. Rev Benson regularly visits such parishioners to celebrate Holy Communion with them and to offer pastoral care and practical support, either in their homes, hospitals, or nursing homes. We have also introduced live streaming, allowing those unable to attend our services in person to participate from home. This is particularly important for those who are housebound or unwell.

At present, there are 80 families consisting of 164 individuals. The average weekly combined church attendance was 50, rising during special festivals. We celebrated one baptism during 2024, but no weddings or funerals.

In addition, the parish has hosted religious services in association with local community groups, including the Loyal and Masonic orders, such as the Orange Order, and the Royal Black Preceptory. Rev Philip is also a member of the Board of Governors for Knockloughrim and Magherafelt Primary Schools and is part of a rota for leading morning assemblies.

Additionally, in association with "Mid Ulster Clergy Together," an ecumenical group representing a diverse range of Christian denominations within the Mid Ulster council area, we have participated in community-wide acts of worship and supported the Magherafelt Food Bank Christmas appeal.

Desertmartin Parish has engaged in “Safe Church” training and is a registered “Safe Place” to support those in our community suffering from domestic violence.

#### Sunday School & Messy Church

Our parish has a well-established Sunday School, open to all children of preschool/primary school age. We also hold regular Messy Church-style events throughout the year, which are open to the broader community and well attended. Children and young people are an essential part of our parish. Rev Benson has a regular children’s address during our worship services, and children from the Sunday School participate in our monthly Worship Together Services.

#### Other Parish Activities

Other parochial groups include our Bible Study, Ladies Group, Indoor Bowling Club, and Craft and Chatter Group. These groups draw membership from our parishioners and the wider local community. We also hold several events over the year, including a children’s Easter Egg Hunt, an open-air service, and a Picnic and Parish Dinner.

Over the year, we have continued developing our Parish News magazine, distributed to our parishioners and freely available at the back of the churches. The magazine keeps our parishioners informed about important matters affecting our parish and includes articles that deepen our knowledge and faith in Jesus.

#### Mission and Evangelism

The church supports mission partners and other local charities, such as Crosslinks, Bishops’ Appeal, Tearfund, local food banks, Poppy Appeal, CMSI, and the Air Ambulance.

#### Cross-Community Relationships

The Select Vestry continually works to improve relationships with other denominations, particularly within the Roman Catholic community. Rev Benson takes an active role in the local clergy groups, including representatives from many local churches. These groups are inter-denominational, organise joint events and shared services, and represent their congregations in the public sphere by raising concerns about social issues. In addition, many of the activities and events we organised during the year were supported by all community sectors, and everyone was welcome to share in our activities and services.

#### The Rectory

Our rectory is located within the parish boundary and is well-maintained, with regular maintenance to keep it in good condition. In addition to providing a home for Rev Benson and his family, it is also used for meetings, pastoral appointments, and other parish activities. Termoneeny Parish assists with a share of our rectory costs and parochial expenses.

#### Diocesan Synod

Representatives of the parish sit on the Derry and Raphoe Diocesan Synod, providing an essential link between the parish and the broader structures of the Church of Ireland.

#### Public Benefit

The benefits of public worship include contributing to the spiritual well-being of participants, reinforcing Christian values, and providing practical support to struggling local families through Desertmartin Parish Church's partnerships with specialist support organisations. Our Child Protection

Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland. We confirm that we have mitigated any potential harm arising from the parish's activities by adhering to the requirements of the Church of Ireland Safeguarding Trust policy for the protection of children and vulnerable adults.

The Parish has carefully considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered during the year have helped to achieve the Parish's objectives and activities and provided public benefit.

### **Financial Review**

The year's results are set out on pages nine to fifteen, which the Trustees consider 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.

### **Going Concern**

The trustees have reviewed the budgets for the year ahead. They are satisfied that adequate funds are in place to ensure that the Parish can continue its activities and that the financial statements for the year ended 31 December 2024 can be signed off as a going concern.

### **Structure, Governance and Management**

#### **Governing Document and Constitution of the Charity**

Chapter III of the Church of Ireland Constitution 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 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 one year. Select Vestry members may be re-elected annually, and there is no limit to the number of terms that may be served.

#### **Pay and Remuneration**

The parish does not pay the rector directly. A monthly assessment is paid to the Diocese, which comprises a stipend, locomotory allowance, employer's national insurance and employer's clergy pension contribution. No other trustee receives remuneration, reward, or other private benefit for carrying out their trustee responsibility.

#### **Organisational Structure**

The select vestry is responsible for the day-to-day management of the parish. The Select Vestry consists of the members 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 Easter Vestry.

The select vestry is chaired by the parish's incumbent or other clergy member officiating. Its members are responsible for making decisions on matters of general concern and importance to the parish, including how parish funds will be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. The chairperson or the churchwardens may convene special meetings at any time. In 2024, the Select Vestry met 9 times, with an average attendance of 93%.

#### **Compliance with Public Benefit**

Desertmartin Parish has carefully considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered during the year have helped to achieve the Parish's objectives and activities and provided a public benefit.

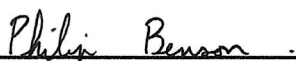
#### **Statement of Trustees' Responsibilities**

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

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

The trustees are responsible for keeping accounting records sufficient to show and explain the Parish's transactions and always disclose the Parish's assets and liabilities with reasonable accuracy. They are also responsible for safeguarding the Parish's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

#### **Signed on Behalf of the Trustees**



Chairperson: Rev Philip Benson



Treasurer: Mrs Lois Austin

Date: 28th October 2025

## Independent Examiners' Report to the Trustees of Desertmartin Parish (Church of Ireland)

I report on the accounts of the above Trust for the year ended 31st December 2024.

### Respective responsibilities of charity trustees and examiner

As the charity's trustees, you are responsible for preparing 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 the 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 charity's accounting records 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:   
Ms Lorraine Craig

Date: 28th October 2025

Address:  
69 Churchill Road, Larne, BT40 2EW

# Receipts and Payments

## Parish of Desertmartin

Period: 01/01/2024 to 31/12/2024

	Notes	Unrestricted	Restricted	Endowment	2024	2023
<b>Receipts</b>						
Voluntary Giving	1	43,968.32	655.15		44,623.47	43,890.10
Extraordinary General Income	2	2,100.00			2,100.00	43,863.96
Investment Income	3	216.07	290.66		506.73	377.62
General Parish Income	4	5,159.30			5,159.30	19,546.03
Fundraising Events	5	19,571.76			19,571.76	14,438.12
Property Related Income	6	7,872.82			7,872.82	6,092.77
Other Funds Raised	7	406.27			406.27	
Parish Groups	8		1,386.00		1,386.00	490.74
<b>Total Receipts</b>		<b>79,294.54</b>	<b>2,331.81</b>	<b>0.00</b>	<b>81,626.35</b>	<b>128,699.34</b>
<b>Payments</b>						
Repairs/Upkeep	9	(21,092.06)	(15.00)		(21,107.06)	(69,757.24)
Staffing Costs	10	(3,260.80)			(3,260.80)	(50.00)
Light, Heat and Power	11	(1,589.47)			(1,589.47)	(1,504.76)
Diocesan Levies	12	(35,376.00)			(35,376.00)	(35,050.00)
General Parochial Overheads	13	(5,390.84)			(5,390.84)	(6,096.47)
Parochial Ministry Overheads	14	(2,238.81)	(260.79)		(2,499.60)	(4,436.30)
Financial and Professional Costs	15	(451.45)			(451.45)	(1,246.98)
Fundraising Costs	16	(3,807.36)			(3,807.36)	(3,026.79)
Donations to Charities and Missions	17	(100.00)	(677.65)		(777.65)	(1,715.51)
Parish Groups	18		(1,702.38)		(1,702.38)	(628.73)
<b>Total Payments</b>		<b>(73,306.79)</b>	<b>(2,655.82)</b>	<b>0.00</b>	<b>(75,962.61)</b>	<b>(123,512.78)</b>
<i>Excess of Receipts over Payments before transfers</i>		<i>5,987.75</i>	<i>(324.01)</i>	<i>0.00</i>	<i>5,663.74</i>	<i>5,186.56</i>
<b>Transfers</b>						
<i>Gross Transfers between funds - in</i>		<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>- out</i>		<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>Excess of Receipts over Payments</b>		<b>5,987.75</b>	<b>(324.01)</b>	<b>0.00</b>	<b>5,663.74</b>	<b>5,186.56</b>

# Receipts and Payments

## Parish of Desertmartin

### 1. Voluntary Giving

	2024	2023
Weekly envelopes	20,924.94	22,139.28
Annual donations	520.00	600.00
Other general donations	25.00	50.00
Loose Collections	1,169.05	1,478.66
Standing orders	8,250.00	7,459.00
Gift days	5,865.00	5,420.00
Gift aid tax recovered- regular giving	6,499.33	5,228.65
Donations for specific purposes	1,042.65	419.20
Bishops' Appeal annual collection	190.00	350.00
Bishops' Appeal response collections	0.00	441.81
Poppy Appeal collection	137.50	103.50
Sunday School charity collections	0.00	200.00
	44,623.47	43,890.10

### 2. Extraordinary General Income

	2024	2023
Non-recurring one-off grants	525.00	1,680.00
Vintage Rally grants	1,575.00	945.00
Rural Hall Grant Scheme	0.00	41,238.96
	2,100.00	43,863.96

### 3. Investment Income

	2024	2023
Dividends	88.18	81.29
Bank and building society interest	418.55	296.33
	506.73	377.62

### 4. General Parish Income

	2024	2023
Parish magazine donations	215.00	230.00
Funeral donations	30.00	0.00
Graveyard fees	0.00	1,900.00
Parish dinner contributions	392.50	500.00
Termoneeny parochial share	2,741.55	3,591.15
Termoneeny rectory share	1,780.25	13,216.04
Rates refund	0.00	38.84
Training cost contributions	0.00	70.00
	5,159.30	19,546.03

### 5. Fundraising Events

	2024	2023
Special Fundraising Events	2,409.60	0.00
Vintage Rally	8,510.16	5,147.12
Vintage Rally - sponsorship (2022)	0.00	4,815.00
Vintage Rally - sponsorship (2023)	4,645.00	3,780.00
Vintage Rally - sponsorship (2024)	3,585.00	0.00
Tin can collection	0.00	276.00
Parish quiz	422.00	420.00

# Receipts and Payments

Parish of Desertmartin

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	19,571.76	14,438.12
<b>6. Property Related Income</b>		
	2024	2023
Rent from lands or buildings	952.78	2.73
Church hall lettings - charitable objectives	0.00	120.00
Sexton's house rent	4,160.04	4,160.04
Rent land - W Hutchinson	450.00	450.00
Rent land - G Fleming	360.00	360.00
Rent land - S Marron	1,450.00	0.00
Rent land - Desertmartin FC	500.00	1,000.00
	<u>7,872.82</u>	<u>6,092.77</u>
<b>7. Other Funds Raised</b>		
	2024	2023
Sundry Income	406.27	0.00
	<u>406.27</u>	<u>0.00</u>
<b>8. Parish Groups</b>		
	2024	2023
Bowling Club income	275.00	0.00
Ladies Guild income	1,111.00	490.74
	<u>1,386.00</u>	<u>490.74</u>
<b>9. Repairs/Upkeep</b>		
	2024	2023
Church repairs and maintenance	0.00	(12,861.60)
Church light and power	(1,588.50)	(1,873.00)
Church broadband	(358.36)	(377.10)
Church decoration	0.00	(1,865.00)
Hall repairs and maintenance	(11,719.00)	(37,992.00)
Hall light and power	(231.64)	(102.25)
Rectory repairs and maintenance	(662.40)	(4,042.00)
Rectory heating	(2,911.00)	(3,785.00)
Building repairs and maintenance	(170.00)	(898.00)
Building light and power	(969.76)	(1,140.29)
Upkeep of grounds	(1,285.40)	(4,821.00)
Upkeep of graveyard	(1,211.00)	0.00
	<u>(21,107.06)</u>	<u>(69,757.24)</u>
<b>10. Staffing Costs</b>		
	2024	2023
Clerical	(1,260.80)	(50.00)
Lay	(2,000.00)	0.00
	<u>(3,260.80)</u>	<u>(50.00)</u>
<b>11. Light, Heat and Power</b>		
	2024	2023
Rates	(1,489.13)	(1,317.18)
Water Rates	(100.34)	(187.58)

# Receipts and Payments

## Parish of Desertmartin

	(1,589.47)	(1,504.76)
<b>12. Diocesan Levies</b>		
	2024	2023
Diocesan Levy - Standard	(35,376.00)	(35,050.00)
	(35,376.00)	(35,050.00)
<b>13. General Parochial Overheads</b>		
	2024	2023
IT software	(462.12)	(798.00)
Photocopying	(611.31)	0.00
Photocopier lease	(468.44)	(468.44)
Equipment - servicing and repairs	(240.00)	(327.40)
Equipment - new	(1,373.00)	(2,421.49)
Insurances	(2,235.97)	(2,081.14)
	(5,390.84)	(6,096.47)
<b>14. Parochial Ministry Overheads</b>		
	2024	2023
Other worship related costs	(574.37)	(233.73)
Clergy and staff training	0.00	(420.00)
Community building activity	(513.31)	(369.70)
Sunday School	(216.92)	(387.73)
Parish dinner expenses	(1,195.00)	(1,140.00)
Communion ware	0.00	(1,885.14)
	(2,499.60)	(4,436.30)
<b>15. Financial and Professional Costs</b>		
	2024	2023
Audit and accountancy	0.00	(570.00)
Legal fees	(50.00)	(396.00)
Other professional fees	(131.98)	0.00
Bank fees and charges	(269.47)	(280.98)
	(451.45)	(1,246.98)
<b>16. Fundraising Costs</b>		
	2024	2023
Fundraising costs	(201.50)	(204.90)
Vintage Rally expenses	(3,605.86)	(2,821.89)
	(3,807.36)	(3,026.79)
<b>17. DONATIONS TO CHARITIES AND MISSIONS</b>		
	2024	2023
Donations to other charities	(427.65)	(694.20)
Donations to Bishops' Appeal	(350.00)	(946.81)
Donations to Poppy Appeal	0.00	(74.50)
	(777.65)	(1,715.51)
<b>18. Parish Groups</b>		
	2024	2023

# Receipts and Payments

Parish of Desertmartin

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	2024	2023
Bowling Club expenses	(296.24)	(82.58)
Ladies Guild expenses	(1,406.14)	(546.15)
	<u>(1,702.38)</u>	<u>(628.73)</u>

# Statement of Assets and Liabilities

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Printed: 29 October 2025

## Parish of Desertmartin

As of 29 October 2025

	Unrestricted funds	Restricted funds	Endowment funds	2024	2023
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward	54,754.36	19,198.06		73,952.42	68,765.86
Excess of Receipts over payments for the year	5,987.75	(324.01)		5,663.74	5,186.56
Transfers between funds					
Bank & deposit balances carried forward	60,742.11	18,874.05		79,616.16	73,952.42
<b>Investment Assets</b>					
CIT Unit Trusts			242.14	242.14	220.86
RCB Unit Trusts			14,401.88	14,401.88	14,139.37
<b>Assets Retained for Charity's Own Use</b>					
Parish Hall		174,920.79		174,920.79	
Rectory		680,697.63		680,697.63	
Sexton's House		62,016.18		62,016.18	
School House		127,368.45		127,368.45	
Glebe Land (Farm)		125,000.00		125,000.00	

**Bank Balances**  
**1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024**

	Opening Balance 1 <sup>st</sup> January 2024	Closing Balance 31 <sup>st</sup> December 2024	Increase/Decrease
Sustention Account (No1 Account)	£26,595.00	£26,907.87	+ £312.87
General Account (No2 Account)	£11,064.38	£11,226.70	+ £162.32
Farm Account (No3 Account)	£7,825.05	£10,585.05	+ £2760
Church Hall Account (No4 Account)	£9,723.43	£12,177.70	+ £2,454.27
Investment Account	£17,066.11	£17,355.93	+ £289.82
Bowling Club Account	£842.53	£821.29	- £21.24
Ladies Guild Account	£835.92	£541.62	- £294.30
<b>Total Bank Balances</b>	<b>£73,952.42</b>	<b>£79,616.16</b>	<b>+ £5,663.74</b>

**Signed on Behalf of the Trustees**

*Philip Benson*

Chairperson: Rev Philip Benson

*L. Austin*

Treasurer: Mrs Lois Austin

**Date:** 28th October 2025

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

### 1. Accounting Policies

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

#### (a) Receipts and Payments Account

All income and expenditure items 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
  - Glebe House (rectory)
  - Sexton's House
  - School House
  - 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 the parish.
  - The Parish Hall was built in 1981. There are no reliable records of its construction cost, and the valuation approach for such a building lacks sufficient reliability. Therefore, the building does not need to be recognised in our statement of assets and liabilities. However, we have provided the insurance value placed on it by our insurers.
  - The Glebe House (rectory), Sexton's House, and School House are recognised at cost based on the insurance value, which the Select Vestry deems to represent the value of the properties on 1st January 2024. The Select Vestry maintains these buildings in good repair, and the current estimated residual value is not less than their book/carrying value. The remaining useful lives of the buildings exceed 50 years.
  - The Glebe Land has been valued at a value that the Select Vestry deemed to represent the value of the land on the 31st of December 2024.

##### ii) Investments

Fixed-asset investments comprising investment properties, equities (ordinary shares), and RCB/CIT Unit Trusts are initially recorded at cost and subsequently stated at fair value at each year-end. Unquoted investments are recorded at cost and assessed annually for impairment.

### 2. Transactions with the Trustees

No trustee received any remuneration 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.

### 3. Governance Costs

Governance costs of £0 were incurred during the year, including £0 in fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

**Desertmartin/St Comgall's/Derry/Church of Ireland**

Northern Ireland - Charity number 104698

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# Accounts

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**Desertmartin Parish  
Church of Ireland**

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

**For the year ended 31st December 2023**

**Charities Number: NIC 104698**

# **Desertmartin Parish (Church of Ireland)**

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

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## **Desertmartin Parish (Church of Ireland)**

### **References and administrative details**

Charity Name: Desertmartin Parish (Church of Ireland)  
Charity Registration Number: NIC 104698  
Contact Address: 25 Dromore Road, Desertmartin, Magherafelt, BT45 5JZ

### **Trustees**

Mrs Lois Austin (Treasurer)  
Mrs Louise Caskey  
Mrs Barbara Hudson  
Miss Hilary Hutchinson  
Mrs Jacqueline Johnston  
Mrs Lois Kane  
Mr Harold Bradley  
Mr Samuel Hudson  
Mr Trevor Kingston  
Mr Andrew McKeown  
Mr Ernest Young (December 2023)  
Mrs Pauline Taylor  
Mr John Woodward  
Mrs Claire Robb (Secretary)  
Rev Philip Benson (Chairperson)

### **Principal Office-bearers**

Clergy/Chairperson: Rev Philip Benson  
Treasurer: Mrs Lois Austin  
Rector's Church Warden: Mrs Pauline Taylor  
People's Church Warden: Mr John Woodward

### **Independent Examiner**

Mr Cornelius Logue MAAT  
Address: Tromaty, Quigley's Point, Co Donegal F93 X3A2  
Telephone: 07543 047 942

### **Bankers**

Danske Bank, Branch Business, P.O. Box 182, Donegal Square West, Belfast, BT1 6JS

## **Trustees' Annual Report for the year ended 31<sup>st</sup> December 2023**

The trustees present the annual report and statements of Receipts and Payments, including Assets and Liabilities for Desertmartin Parish (Church of Ireland) for the year ended 31<sup>st</sup> December 2023.

### **Objectives and Activities**

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

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

As a result of its activity in advancing the Christian religion, Desertmartin Parish has custody of property and records, materials, and artefacts of significance to the cultural and religious heritage. The select vestry of Desertmartin Parish maintains these.

### **Achievements, Performance & Public Benefit**

#### *Worship and Prayer*

Desertmartin Parish Church is under the incumbency of the Reverend Philip Benson and is part of a larger group that includes Termoneeny Parish (Knockloughrim). The parish offers a wide range of weekly public acts of worship, including Morning Prayer and the celebration of Holy Communion. Our worship is conducted in accordance with the Church of Ireland's Book of Common Prayer, and we also join with our sister parish for the bi-annual "Confirmation" of faith service, led by the diocesan Bishop. We also provide for baptisms, weddings, funerals, and ongoing pastoral care. Special services throughout the year include Christmas Carol Services, Lent/Holy Week Services and Advent Services, which all provide intimate and reflective environments for worship. All are welcome to attend our worship services.

In addition to our regular services, some parish members cannot attend church due to sickness or age. Rev Benson regularly visits such parishioners to celebrate Holy Communion with them and offer pastoral care and practical support to them either in their own homes or in a hospital or nursing home. We have also introduced live streaming, allowing those unable to attend our services in person to participate from home. This is particularly important for those who are housebound or unwell.

At present, there are 77 families consisting of 159 individuals. The average weekly combined church attendance was 50, which increased at special festivals. We celebrated two baptisms during 2023 but no weddings or funerals.

In addition, the parish has hosted religious services in association with local community groups such as the Loyal and Masonic orders, including the Orange Order, and the Royal Black Preceptory. Rev Philip is also a member of the Board of Governors for Knockloughrim and Magherafelt Primary Schools and is part of a rota for leading morning assemblies.

Additionally, in association with “Mid Ulster Clergy Together,” an ecumenical group representing a diverse range of Christian denominations within the Mid Ulster council area, we have participated in community-wide acts of worship and supported the Magherafelt Food Bank Christmas appeal.

Desertmartin Parish has engaged in “Safe Church” training and is a registered “Safe Place” to support those in our community suffering from domestic violence.

#### Sunday School & Messy Church

Our parish has a well-established Sunday School, open to all children of preschool/primary school age. We also hold regular Messy Church-style events throughout the year, which are open to the wider community and well attended. Children and young people are an essential part of our parish. Rev Benson has a regular children’s address during our worship services, and children from the Sunday School participate in our monthly Worship Together Services.

#### Other Parish Activities

Other parochial groups include our Bible Study, Ladies Group, Indoor Bowling Club, and Craft and Chatter Group. These groups draw membership from our parishioners and the wider local community. We also hold several events over the year, including a children’s Easter Egg Hunt, an open-air service, and a Picnic and Parish Dinner.

Over the year, we have continued developing our Parish News magazine, distributed to our parishioners and freely available at the back of the churches. The magazine keeps our parishioners informed of important matters affecting our parish and includes articles that help develop our knowledge and faith in Jesus.

#### Mission and Evangelism

The church supports mission partners and other local charities, such as Crosslinks, Bishops’ Appeal, Tearfund, local Foodbanks, Poppy Appeal, CMSI, and the Air Ambulance.

#### Cross Community Relationships

The Select Vestry continually works to improve relationships with other denominations, particularly within the Roman Catholic community. Rev Benson takes an active role in the local clergy groups, including representatives from many local churches. These groups are inter-denominational and organise joint events and shared services and represent their congregations in the public sphere by raising their concerns about social issues. In addition, many of the activities and events we organised during the year were supported by all community sectors, and everyone was welcome to share in our activities and services.

#### The Rectory

Our rectory is located within the parish boundary and is well maintained, with regular maintenance to keep it in good condition. In addition to providing a home for Rev Benson and his family, it is also used for meetings, pastoral appointments, and other parish activities. Termoneeny Parish assists with a share of our rectory costs and parochial expenses.

#### Diocesan Synod

Representatives of the parish sit on the Derry and Raphoe Diocesan Synod, providing an essential link between the parish and the broader structures of the Church of Ireland.

### Public Benefit

The benefits of public worship include contributing to the spiritual well-being of participants and the reinforcement of Christian values, together with practical support to struggling local families through Desertmartin Parish Church partnerships with specialist support organisations. Our Child Protection Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland. We confirm to you we have mitigated any potential harm from the parish's activities by observing the requirements of the Church of Ireland Safeguarding Trust policy for the protection of children and vulnerable adults.

The Parish has carefully considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered during the year have helped to achieve the Parish's objectives and activities and provided public benefit.

### **Financial Review**

The year's results are set out on pages nine to fifteen, which the Trustees consider 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.

### **Going Concern**

The trustees have reviewed the budgets for the year ahead and are satisfied that adequate funds are in place to ensure that the Parish can continue its activities and that 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 Church of Ireland Constitution 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 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 one year. Select Vestry members may be re-elected annually, and there is no limit to the number of terms that may be served.

#### **Pay and Remuneration**

The parish does not pay the rector directly. A monthly assessment is paid to the Diocese, which comprises a stipend, locomotory allowance, employer's national insurance and employer's clergy pension contribution. No other trustee receives remuneration, reward, or other private benefit for carrying out their trustee responsibility.

#### **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 Easter Vestry.

The select vestry is chaired by the parish's incumbent or other clergy member officiating. Its members are responsible for making decisions on matters of general concern and importance to the parish, including how parish funds will be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. The chairperson or the churchwardens may convene special meetings at any time. In 2023, the Select Vestry met ten times during the year, and the average attendance was 95%.

#### **Compliance with Public Benefit**

Desertmartin Parish has carefully considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered during the year have helped to achieve the Parish's objectives and activities and provided a public benefit.

#### **Statement of Trustees' Responsibilities**

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

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

The trustees are responsible for keeping accounting records sufficient to show and explain the Parish's transactions and always disclose the Parish's assets and liabilities with reasonable accuracy. They are also responsible for safeguarding the Parish's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

#### **Signed on Behalf of the Trustees**

  
\_\_\_\_\_  
Chairperson: Rev Philip Benson

  
\_\_\_\_\_  
Treasurer: Mrs Lois Austin

Date: 21/10/2024

**Independent Examiner's Report to the Charity Trustees of:-**  
**The Parish of Desertmartin**  
**NIC 104698**

I report on the accounts of the above Trust for the year ended 31<sup>st</sup> December 2023, as issued on pages 1 to 6 of Accounts documents issued on 06/04/2024.

**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: Cornelius Logue.  
Mr Cornelius Logue MAAT

Date 18<sup>th</sup> October 2024.

Address:

Tromaty, Quigley's Point, Co Donegal F93 X3A2

Telephone: 07543 047 942

# Receipts and Payments

## Parish of Desertmartin

Period: 01/01/2023 to 31/12/2023

	Notes	Unrestricted	Restricted	Endowment	2023	2022
<b>Receipts</b>						
Voluntary Giving	1	42,375.59	1,514.51		43,890.10	
Extraordinary General Income	2	43,863.96			43,863.96	
Investment Income	3	214.07	163.55		377.62	
General Parish Income	4	19,546.03			19,546.03	
Fundraising Events	5	14,438.12			14,438.12	
Property Related Income	6	6,092.77			6,092.77	
Parish Groups	7		490.74		490.74	
<b>Total Receipts</b>		<b>126,530.54</b>	<b>2,168.80</b>	<b>0.00</b>	<b>128,699.34</b>	<b>0.00</b>
<b>Payments</b>						
Repairs/Upkeep	8	(69,757.24)			(69,757.24)	
Staffing Costs	9	(50.00)			(50.00)	
Light, Heat and Power	10	(1,504.76)			(1,504.76)	
Diocesan Levies	11	(35,050.00)			(35,050.00)	
General Parochial Overheads	12	(6,096.47)			(6,096.47)	
Parochial Ministry Overheads	13	(4,436.30)			(4,436.30)	
Financial and Professional Costs	14	(1,246.98)			(1,246.98)	
Fundraising Costs	15	(3,026.79)			(3,026.79)	
Donations to Charities and Missions	16		(1,715.51)		(1,715.51)	
Parish Groups	17		(628.73)		(628.73)	
<b>Total Payments</b>		<b>(121,168.54)</b>	<b>(2,344.24)</b>	<b>0.00</b>	<b>(123,512.78)</b>	<b>0.00</b>
<b>Excess of Receipts over Payments before transfers</b>		<b>5,362.00</b>	<b>(175.44)</b>	<b>0.00</b>	<b>5,186.56</b>	<b>0.00</b>
<b>Transfers</b>						
<b>Gross Transfers between funds - in</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>- out</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess of Receipts over Payments</b>		<b>5,362.00</b>	<b>(175.44)</b>	<b>0.00</b>	<b>5,186.56</b>	<b>0.00</b>

# Receipts and Payments

Page 2 of 4

Printed: 16 April 2024

## Parish of Desertmartin

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### 1. Voluntary Giving

	2023	2022
Weekly envelopes	22,139.28	0.00
Annual donations	600.00	0.00
Other general donations	50.00	0.00
Loose Collections	1,478.66	0.00
Standing orders	7,459.00	0.00
Gift days	5,420.00	0.00
Gift aid tax recovered- regular giving	5,228.65	0.00
Donations for specific purposes	419.20	0.00
Bishops' Appeal annual collection	350.00	0.00
Bishops' Appeal response collections	441.81	0.00
Poppy Appeal collection	103.50	0.00
Sunday School charity collections	200.00	0.00
	<u>43,890.10</u>	<u>0.00</u>

### 2. Extraordinary General Income

	2023	2022
Non-recurring one-off grants	1,680.00	0.00
Vintage Rally grants	945.00	0.00
Rural Hall Grant Scheme	41,238.96	0.00
	<u>43,863.96</u>	<u>0.00</u>

### 3. Investment Income

	2023	2022
Dividends	81.29	0.00
Bank and building society interest	296.33	0.00
	<u>377.62</u>	<u>0.00</u>

### 4. General Parish Income

	2023	2022
Parish magazine donations	230.00	0.00
Graveyard fees	1,900.00	0.00
Parish dinner contributions	500.00	0.00
Termoneeny parochial share	3,591.15	0.00
Termoneeny rectory share	13,216.04	0.00
Rates refund	38.84	0.00
Training cost contributions	70.00	0.00
	<u>19,546.03</u>	<u>0.00</u>

### 5. Fundraising Events

	2023	2022
Vintage Rally	5,147.12	0.00
Vintage Rally - sponsorship (2022)	4,815.00	0.00
Vintage Rally - sponsorship (2023)	3,780.00	0.00
Parish quiz	420.00	0.00
Tin can collection	276.00	0.00
	<u>14,438.12</u>	<u>0.00</u>

### 6. Property Related Income

	2023	2022
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# Receipts and Payments

Page 3 of 4

Printed: 16 April 2024

## Parish of Desertmartin

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	2023	2022
Rent from lands or buildings	2.73	0.00
Church hall lettings - charitable objectives	120.00	0.00
Sexton's house rent	4,160.04	0.00
Rent land - W Hutchinson	450.00	0.00
Rent land - G Fleming	360.00	0.00
Rent land - Desertmartin FC	1,000.00	0.00
	<u>6,092.77</u>	<u>0.00</u>

### 7. Parish Groups

	2023	2022
Ladies Guild income	490.74	0.00
	<u>490.74</u>	<u>0.00</u>

### 8. Repairs/Upkeep

	2023	2022
Church repairs and maintenance	(12,861.60)	0.00
Church light and power	(1,873.00)	0.00
Church broadband	(377.10)	0.00
Church decoration	(1,865.00)	0.00
Hall repairs and maintenance	(37,992.00)	0.00
Hall light and power	(102.25)	0.00
Rectory repairs and maintenance	(4,042.00)	0.00
Rectory heating	(3,785.00)	0.00
Building repairs and maintenance	(898.00)	0.00
Building light and power	(1,140.29)	0.00
Upkeep of grounds	(4,821.00)	0.00
	<u>(69,757.24)</u>	<u>0.00</u>

### 9. Staffing Costs

	2023	2022
Clerical	(50.00)	0.00
	<u>(50.00)</u>	<u>0.00</u>

### 10. Light, Heat and Power

	2023	2022
Rates	(1,317.18)	0.00
Water Rates	(187.58)	0.00
	<u>(1,504.76)</u>	<u>0.00</u>

### 11. Diocesan Levies

	2023	2022
Diocesan Levy - Standard	(35,050.00)	0.00
	<u>(35,050.00)</u>	<u>0.00</u>

### 12. General Parochial Overheads

	2023	2022
IT software	(798.00)	0.00

# Receipts and Payments

Page 4 of 4

Printed: 16 April 2024

## Parish of Desertmartin

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	2023	2022
Photocopier lease	(468.44)	0.00
Equipment - servicing and repairs	(327.40)	0.00
Equipment - new	(2,421.49)	0.00
Insurances	(2,081.14)	0.00
	<u>(6,096.47)</u>	<u>0.00</u>

### 13. Parochial Ministry Overheads

	2023	2022
Other worship related costs	(233.73)	0.00
Clergy and staff training	(420.00)	0.00
Community building activity	(369.70)	0.00
Sunday School	(387.73)	0.00
Parish dinner expenses	(1,140.00)	0.00
Communion ware	(1,885.14)	0.00
	<u>(4,436.30)</u>	<u>0.00</u>

### 14. Financial and Professional Costs

	2023	2022
Audit and accountancy	(570.00)	0.00
Legal fees	(396.00)	0.00
Bank fees and charges	(280.98)	0.00
	<u>(1,246.98)</u>	<u>0.00</u>

### 15. Fundraising Costs

	2023	2022
Fundraising costs	(204.90)	0.00
Vintage Rally expenses	(2,821.89)	0.00
	<u>(3,026.79)</u>	<u>0.00</u>

### 16. Donations to Charities and Missions

	2023	2022
Donations to other charities	(694.20)	0.00
Donations to Bishops' Appeal	(946.81)	0.00
Donations to Poppy Appeal	(74.50)	0.00
	<u>(1,715.51)</u>	<u>0.00</u>

### 17. Parish Groups

	2023	2022
Bowling Club expenses	(82.58)	0.00
Ladies Guild expenses	(546.15)	0.00
	<u>(628.73)</u>	<u>0.00</u>

# Statement of Assets and Liabilities

Page 1 of 1

Printed: 16 April 2024

## Parish of Desertmartin

As of 16 April 2024

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	Unrestricted funds	Restricted funds	Endowment funds	2023	2022
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward	49,392.36	19,373.50		68,765.86	
Excess of Receipts over payments for the year	5,362.00	(175.44)		5,186.56	
Transfers between funds					
Bank & deposit balances carried forward	54,754.36	19,198.06		73,952.42	
<b>Investment Assets</b>					
CIT Unit Trusts			220.86	220.86	211.00
RCB Unit Trusts			14,139.37	14,139.37	13,727.31
<b>Assets Retained for Charity's Own Use</b>					
Parish Hall		174,920.79		174,920.79	
Rectory		680,697.63		680,697.63	
Sexton's House		62,016.18		62,016.18	
School House		127,368.45		127,368.45	

**Bank Balances**  
**1<sup>st</sup> January 2023 – 31<sup>st</sup> December 2023**

	Opening Balance 1 <sup>st</sup> January 2023	Closing Balance 31 <sup>st</sup> December 2023	Increase/Decrease
Sustention Account (No1 Account)	£26,684.98	£26,595.00	- £89.98
General Account (No2 Account)	£6,725.73	£11,064.38	+ £4,338.65
Farm Account (No3 Account)	£10,386.05	£7,825.05	- £2,561
Church Hall Account (No4 Account)	£6,250.10	£9,723.43	+ £3,473.33
Investment Account	£16,902.56	£17,066.11	+ £163.55
Bowling Club Account	£925.11	£842.53	- £82.58
Ladies Guild Account	£891.33	£835.92	- £55.41
<b>Total Bank Balances</b>	<b>£68,765.86</b>	<b>£73,952.42</b>	<b>+ £5186.56</b>

Signed on Behalf of the Trustees

Philip Benson  
Chairperson: Rev Philip Benson

L. Austin  
Treasurer: Mrs Lois Austin

Date: 21/10/2024

## Notes to the financial statements for the year ended 31st 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 income and expenditure items 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
  - Glebe House (rectory)
  - Sexton's House
  - School House
  - 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 the parish.
  - The Parish Hall was built in 1981. There are no reliable records of its construction cost, and the valuation approach for such a building lacks sufficient reliability. Therefore, the building does not need to be recognised in our statement of assets and liabilities. However, we have provided the insurance value placed on it by our insurers.
  - The Glebe House (rectory), Sexton's House, and School House are recognised at cost based on the insurance value, which the Select Vestry deems to represent the value of the properties on 1st January 2023. The Select Vestry maintains these buildings in good repair, and the current estimated residual value is not less than their book/carrying value. The remaining useful lives of the buildings exceed 50 years.
  - The Glebe Land has been valued at a value that the Select Vestry deemed to represent the value of the land on the 31st of December 2023.

##### ii) Investments

Fixed-asset investments comprising investment properties, equities (ordinary shares), and RCB/CIT Unit Trusts are initially recorded at cost and subsequently stated at fair value at each year's end date. Investments in unquoted investments are recorded at cost and assessed annually for impairment.

### 2. Transactions with the Trustees

No trustee received any remuneration during the year. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered by the charity during the year.

### 3. Governance Costs

Governance costs of £570 were incurred during the year, and £570 relates to fees paid to the independent examiner. Governance costs are included within Administration costs in the Receipts and Payments Accounts.

**Desertmartin/St Comgall's/Derry/Church of Ireland**

Northern Ireland - Charity number 104698

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# Annual report

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## **Trustees' Annual Report for the year ended 31<sup>st</sup> December 2023**

The trustees present the annual report and statements of Receipts and Payments, including Assets and Liabilities for Desertmartin Parish (Church of Ireland) for the year ended 31<sup>st</sup> December 2023.

### **Objectives and Activities**

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

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

As a result of its activity in advancing the Christian religion, Desertmartin Parish has custody of property and records, materials, and artefacts of significance to the cultural and religious heritage. The select vestry of Desertmartin Parish maintains these.

### **Achievements, Performance & Public Benefit**

#### *Worship and Prayer*

Desertmartin Parish Church is under the incumbency of the Reverend Philip Benson and is part of a larger group that includes Termoneeny Parish (Knockloughrim). The parish offers a wide range of weekly public acts of worship, including Morning Prayer and the celebration of Holy Communion. Our worship is conducted in accordance with the Church of Ireland's Book of Common Prayer, and we also join with our sister parish for the bi-annual "Confirmation" of faith service, led by the diocesan Bishop. We also provide for baptisms, weddings, funerals, and ongoing pastoral care. Special services throughout the year include Christmas Carol Services, Lent/Holy Week Services and Advent Services, which all provide intimate and reflective environments for worship. All are welcome to attend our worship services.

In addition to our regular services, some parish members cannot attend church due to sickness or age. Rev Benson regularly visits such parishioners to celebrate Holy Communion with them and offer pastoral care and practical support to them either in their own homes or in a hospital or nursing home. We have also introduced live streaming, allowing those unable to attend our services in person to participate from home. This is particularly important for those who are housebound or unwell.

At present, there are 77 families consisting of 159 individuals. The average weekly combined church attendance was 50, which increased at special festivals. We celebrated two baptisms during 2023 but no weddings or funerals.

In addition, the parish has hosted religious services in association with local community groups such as the Loyal and Masonic orders, including the Orange Order, and the Royal Black Preceptory. Rev Philip is also a member of the Board of Governors for Knockloughrim and Magherafelt Primary Schools and is part of a rota for leading morning assemblies.

Additionally, in association with “Mid Ulster Clergy Together,” an ecumenical group representing a diverse range of Christian denominations within the Mid Ulster council area, we have participated in community-wide acts of worship and supported the Magherafelt Food Bank Christmas appeal.

Desertmartin Parish has engaged in “Safe Church” training and is a registered “Safe Place” to support those in our community suffering from domestic violence.

### Sunday School & Messy Church

Our parish has a well-established Sunday School, open to all children of preschool/primary school age. We also hold regular Messy Church-style events throughout the year, which are open to the wider community and well attended. Children and young people are an essential part of our parish. Rev Benson has a regular children’s address during our worship services, and children from the Sunday School participate in our monthly Worship Together Services.

### Other Parish Activities

Other parochial groups include our Bible Study, Ladies Group, Indoor Bowling Club, and Craft and Chatter Group. These groups draw membership from our parishioners and the wider local community. We also hold several events over the year, including a children’s Easter Egg Hunt, an open-air service, and a Picnic and Parish Dinner.

Over the year, we have continued developing our Parish News magazine, distributed to our parishioners and freely available at the back of the churches. The magazine keeps our parishioners informed of important matters affecting our parish and includes articles that help develop our knowledge and faith in Jesus.

### Mission and Evangelism

The church supports mission partners and other local charities, such as Crosslinks, Bishops’ Appeal, Tearfund, local Foodbanks, Poppy Appeal, CMSI, and the Air Ambulance.

### Cross Community Relationships

The Select Vestry continually works to improve relationships with other denominations, particularly within the Roman Catholic community. Rev Benson takes an active role in the local clergy groups, including representatives from many local churches. These groups are inter-denominational and organise joint events and shared services and represent their congregations in the public sphere by raising their concerns about social issues. In addition, many of the activities and events we organised during the year were supported by all community sectors, and everyone was welcome to share in our activities and services.

### The Rectory

Our rectory is located within the parish boundary and is well maintained, with regular maintenance to keep it in good condition. In addition to providing a home for Rev Benson and his family, it is also used for meetings, pastoral appointments, and other parish activities. Termoneeny Parish assists with a share of our rectory costs and parochial expenses.

### Diocesan Synod

Representatives of the parish sit on the Derry and Raphoe Diocesan Synod, providing an essential link between the parish and the broader structures of the Church of Ireland.

### Public Benefit

The benefits of public worship include contributing to the spiritual well-being of participants and the reinforcement of Christian values, together with practical support to struggling local families through Desertmartin Parish Church partnerships with specialist support organisations. Our Child Protection Policy is in accordance with the Safeguarding Trust policies of the Church of Ireland. We confirm to you we have mitigated any potential harm from the parish's activities by observing the requirements of the Church of Ireland Safeguarding Trust policy for the protection of children and vulnerable adults.

The Parish has carefully considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered during the year have helped to achieve the Parish's objectives and activities and provided public benefit.

### **Financial Review**

The year's results are set out on pages nine to fifteen, which the Trustees consider 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.

### **Going Concern**

The trustees have reviewed the budgets for the year ahead and are satisfied that adequate funds are in place to ensure that the Parish can continue its activities and that 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 Church of Ireland Constitution 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 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 one year. Select Vestry members may be re-elected annually, and there is no limit to the number of terms that may be served.

#### **Pay and Remuneration**

The parish does not pay the rector directly. A monthly assessment is paid to the Diocese, which comprises a stipend, locomotory allowance, employer's national insurance and employer's clergy pension contribution. No other trustee receives remuneration, reward, or other private benefit for carrying out their trustee responsibility.

#### **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 Easter Vestry.

The select vestry is chaired by the parish's incumbent or other clergy member officiating. Its members are responsible for making decisions on matters of general concern and importance to the parish, including how parish funds will be applied.

The select vestry meets at times fixed by the members or by the diocesan synod. The chairperson or the churchwardens may convene special meetings at any time. In 2023, the Select Vestry met ten times during the year, and the average attendance was 95%.

#### **Compliance with Public Benefit**

Desertmartin Parish has carefully considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered during the year have helped to achieve the Parish's objectives and activities and provided a public benefit.

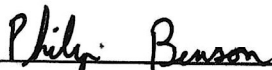
#### **Statement of Trustees' Responsibilities**

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

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

The trustees are responsible for keeping accounting records sufficient to show and explain the Parish's transactions and always disclose the Parish's assets and liabilities with reasonable accuracy. They are also responsible for safeguarding the Parish's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

#### **Signed on Behalf of the Trustees**



Chairperson: Rev Philip Benson



Treasurer: Mrs Lois Austin

Date: 21/10/2024

**Desertmartin/St Comgall's/Derry/Church of Ireland**

Northern Ireland - Charity number 104698

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# Annual return

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# **Independent Examiner's Report to the Charity Trustees of:-**

## **The Parish of Desertmartin NIC 104698**

I report on the accounts of the above Trust for the year ended 31<sup>st</sup> December 2023, as issued on pages 1 to 6 of Accounts documents issued on 06/04/2024.

### **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: Cornelius Logue  
Mr Cornelius Logue MAAT

Date 18<sup>th</sup> October 2024.

Address:

Tromaty, Quigley's Point, Co Donegal F93 X3A2

Telephone: 07543 047 942

**Desertmartin/St Comgall's/Derry/Church of Ireland**

Northern Ireland - Charity number 104698

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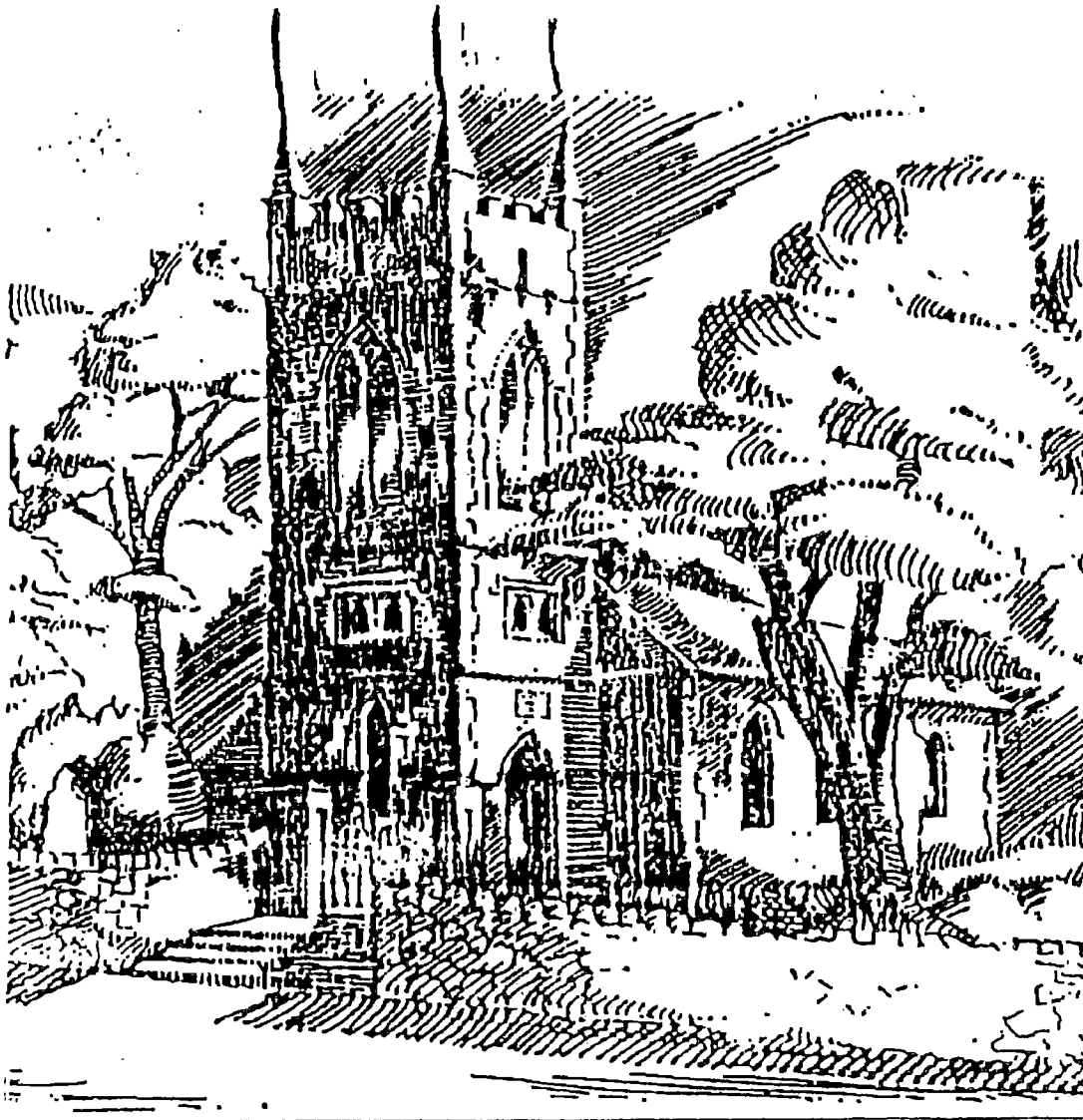
# Accounts

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**Desertmartin Parish Church**

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

**For the year ended 31<sup>st</sup> December 2022**



**Charities Number: NIC104698**

# Desertmartin Parish Church

## Annual report and financial statements for the year ended 31st December 2022

### Contents

	Pages
References and administrative details of the Charity	3
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Receipts and payments account	8
Statement of assets and liabilities	9
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# Desertmartin Parish Church

## References and administrative details

Charity Name: Desertmartin Parish Church

Charity Registration Number: NIC104698

Contact Address: The Rectory  
25 Dromore Road  
Desertmartin  
Magherafelt  
Co Londonderry  
BT45 5JZ

## Trustees

Mr Ronald Caskey Deceased  
Mrs Louise Caskey  
Mr Harold Bradley  
Mrs Lois Austin  
Mrs Barbara Hudson  
Mr Samuel Hudson  
Miss Hilary Hutchinson  
Mrs Jacqueline Johnston  
Mrs Lois Kane  
Mr Trevor Kingston  
Mr Andrew McKeown  
Mr Ernest Young  
Mr John Woodward  
Mrs Pauline Taylor

## Principal Office-bearers

Clergy: Rev Philip Benson appointed February 2022  
Church Treasurer: Mrs Lois Austin  
Church Warden- Clergy: Mrs Pauline Taylor  
Church Warden - People: Mr John Woodward

## Independent Auditor

D Lyttle + Co Ltd  
15 Meeting Street  
Magherafelt  
Co Londonderry  
BT45 6BN

## Bankers

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

# Desertmartin Parish Church

## **Trustees' Annual Report for the year ended 31<sup>st</sup> December 2022**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Desertmartin Parish Church for the year ended 31<sup>st</sup> December 2022

### **Objectives and Activities**

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

The principal function of Desertmartin Parish Church is to support the advancement of the Christian religion by promoting, through the work of Desertmartin 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, Desertmartin Church of Ireland Parish has custody of property and records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Desertmartin Church of Ireland Parish. The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship, and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching.

The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions to the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

### **Achievements, Performance & Public Benefit**

Desertmartin Parish Church was vacant until February 2022 when the Rev Philip Benson was instituted as the new rector. The church is part of a group with Termoneeny (Knockloughrim) Parish, both under the charge of Rev Philip Benson. Termoneeny share Rectory running costs. 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. Special services were also held during Lent and at Easter. In addition the parish has hosted religious services in association with local community groups such as the Loyal and Masonic orders, including the Orange Order, the Royal Black Preceptory and The Apprentice Boys of Derry.

The parish would generally conduct weekly acts of public worship, as authorised in the Book of Common Prayer and join with our sister parish for the bi-annual "Confirmation" of faith service, led by the diocesan Bishop. In addition to the joint parish Bible study group the parish has hosted and participated in religious services in association with local community groups such as the local branches of the Loyal Orders. This year because of the Lockdown due to COVID-19 services were greatly curtailed in the early part of the year. By early April services were back to normal.

The benefits of public worship include contributing to the spiritual well-being of participants, the reinforcement of Christian values, together with practical support to struggling local families through Desertmartin Parish Church partnerships with specialist support organisations.

We have a monthly Parish News which keeps our parishioners up to date with our activities and those in the local community. Our special services at Palm Sunday and our Carol Service at Christmas resumed as normal

## Desertmartin Parish Church

### **Trustees' Annual Report for the year ended 31 December 2022 (continued)**

Children and young people are an important part of our church, children from the Sunday School lead the family service once a month.

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

We confirm to you we have mitigated any potential harm from the parish's activities by observing the requirements of the Church of Ireland Safeguarding Trust policy for the protection of children and vulnerable adults. No trustee receives remuneration, reward or other private benefit for carrying out their trustee responsibility.

In terms of cross community activity, we host a Ladies Guild group and bowling Club which draw from the local community as a whole. In addition we run a long standing "Vintage Vehicle Rally" which always proves popular and draws interest from across the Mid-Ulster council area and beyond.. We have a joint Prayer Group/Bible Study with Termoneeny Parish.

The church supports mission partners as well as supporting other local charities and missions such as Crosslinks.

The Parish normally runs two major fundraising events each year. The first is a "Vintage Rally" which has been running since 1987, which raises approximately £10,000 per year, but is also a great social event for the entire community. The second is a "Sponsored Cycle" which did not take place this year.

We confirm to you we have mitigated any potential harm from the parish's activities by observing the requirements of the Church of Ireland Safeguarding Trust policy for the protection of children and vulnerable adults. No trustee receives remuneration, reward or other private benefit for carrying out their trustee responsibility.

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 achieve the parish's objectives and activities, as well as providing public benefit.

### **Financial Review**

- The results for the year are set out on page 8, 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 16, page 14.

### **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 2022 can be signed off as a going concern. Termoneeny Parish are also liable for 2/5 of the Rectory running costs/repairs. Balance of this payment will not be received until early 2023.

### **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 3 years, 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 & Remuneration***

The rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, locomotory Allowance, Employer's National Insurance and Employer's Clergy Pension Contributions.

## Desertmartin Parish Church

### Trustees' Annual Report for the year ended 31 December 2022 (continued)

#### **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 Meeting.

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 2022, the Select Vestry met 7 times during the year and the average attendance was 80%.

#### **Statement of Public Benefit**

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching.

The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. "

#### **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**



Mr Samuel Hudson  
Trustee

Date: 28/10/23



Mrs Lois Austin  
Trustee

# Desertmartin Parish Church

## Independent Examiners Report to the Trustees of Desertmartin Parish Church

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 8 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.

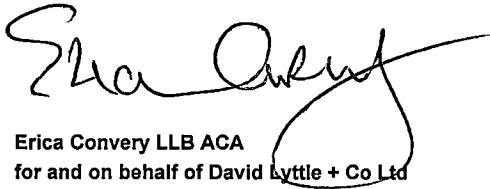
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

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.



Erica Convery LLB ACA  
for and on behalf of David Lyttle + Co Ltd  
Chartered Accountants  
Statutory Auditors

Date: 27.10.23

15 Meeting Street  
Magherafelt  
Co Londonderry  
BT45 6BN

# Desertmartin Parish Church

## Receipts and Payments Account for the year ended 31 December 2022

	N o t e	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
Sustentation and Freewill Offering		26,109.71	-	26,109.71	26,962.25
Vacancy Refund of Assessment		31,216.00	-	31,216.00	-
Gift Aid on Freewill Offering		4,452.44	-	4,452.44	4,354.53
Gift Day Collection		5,531.43	-	5,531.43	4,993.60
Plate collection		979.65	-	979.65	412.33
Gift Aid on plate collections		235.23	-	235.23	-
Special Collections	2	-	2,183.64	2,183.64	158.00
Increase in Valuation of Investments	17	-	(1,096.69)	(1,096.69)	1,774.87
Use of Parish Hall/School	3	770.00	-	770.00	750.00
Proceeds from Fund Raising Events	4	10,467.31	-	10,467.31	-
Bank & Deposit interest & RCB Trust payments		254.77	-	254.77	243.14
Investment income		16.48	-	16.48	1.57
Rental of premises	5	5,920.04	-	5,920.04	4,118.41
Other receipts	6	13,879.91	1,800.00	15,679.91	13,848.85
Receipts from Parish Organisations	7	-	1,106.56	1,106.56	416.42
<b>Total Receipts</b>		<b>99,832.97</b>	<b>3,993.51</b>	<b>103,826.48</b>	<b>58,033.97</b>
<b>Payments</b>					
Diocesan Assessment		32,156.00	-	32,156.00	28,617.42
Church Running Costs	8	7,252.19	-	7,252.19	5,085.51
Rectory running costs	9	52,349.97	36.81	52,386.78	11,690.63
Glebe Costs –Farm & Sexton House	10	585.33	-	585.33	4,255.02
Parish Hall and School Costs	11	14,576.70	-	14,576.70	643.48
Administration Costs	12	6,333.08	1,397.95	7,731.03	7,315.85
Fundraising Costs	13	2,458.28	1,301.65	3,759.93	-
Charitable Donations	14	-	2,213.64	2,213.64	623.00
Payments regarding Parish Organisations	15	-	1,115.08	1,115.08	283.56
<b>Total Payments</b>		<b>115,711.55</b>	<b>6,065.13</b>	<b>121,776.68</b>	<b>58,514.47</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>(15,878.58)</b>	<b>(2,071.62)</b>	<b>(17,950.20)</b>	<b>(480.50)</b>
<b>Capital Payments</b>					
<b>Transfers</b>					
<b>Excess of Receipts over Payments for the year</b>		<b>(15,878.58)</b>	<b>(2,071.62)</b>	<b>(17,950.20)</b>	<b>(480.50)</b>

Signed on Behalf of the Trustees

*S. G. Hudson*  
Mr Samuel Hudson  
Trustee

*L. Austin*  
Mrs Lois Austin  
Trustee

Date: 28/10/23

# Desertmartin Parish Church

## Statement of Assets and Liabilities as at 31st December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>Funds Reconciliation</b>				
Bank and Cash at start of year	80,281.12	1,880.05	82,161.17	84,416.54
Net movement in funds	(15,878.58)	(974.93)	(16,853.51)	(2,255.37)
	<b>64,402.54</b>	<b>905.12</b>	<b>65,307.66</b>	<b>82,161.17</b>
<b>Bank and Cash at end of year</b>				
<b>Bank &amp; Cash Balances</b>				
Current Accounts	47,499.98	796.82	48,296.80	65,187.32
Deposit Accounts	16,902.56	-	16,902.56	16,886.08
Cash	-	108.30	108.30	88.30
<b>Total Cash Funds</b>	<b>64,402.54</b>	<b>905.12</b>	<b>65,307.66</b>	<b>82,161.70</b>
<b>OTHER ASSETS</b>				
Investment in RCB/CIT Unit Trusts	-	13,938.31	13,938.31	15,035.00
<b>Total Investment Assets</b>	<b>-</b>	<b>13,938.31</b>	<b>13,938.31</b>	<b>15,035.00</b>
<b>Assets retained for the Parish's own use</b>				
Parish Hall	125,000.00	-	125,000.00	125,000.00
Glebe House	500,000.00	-	500,000.00	500,000.00
Glebe Land (Farm)	125,000.00	-	125,000.00	125,000.00
Sextons House	45,000.00	-	45,000.00	45,000.00
Church School	90,000.00	-	90,000.00	90,000.00
<b>Total Assets retained for the Parish's own use</b>	<b>885,000.00</b>	<b>-</b>	<b>885,000.00</b>	<b>885,000.00</b>

Signed on Behalf of the Trustees

*S. J. Hudson*

Mr Samuel Hudson  
Trustee

Date: 28/10/23.

*L. Austin*

Mrs Lois Austin  
Trustee

# Desertmartin Parish Church

## Notes to the financial statements for the year ended 31st December 2022.

### 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
- \* Glebe House (Rectory)
- \* Former Sexton's House
- \* Glebe Land
- \* School House

\* The Church Building and Graveyard are deemed to be Heritage assets as defined by the Charities SORP (FRS102) These Heritage assets are not included in the statement of assets and liabilities as information on the cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts and to the parish.

\* The Parish Hall was built in 1981. There are no reliable records of the cost of this construction/ acquisition and valuation approach for such a building lacks sufficient reliability. As a result this building is not recognised in the parish statement of assets and liabilities.

\* The Glebe House (Rectory) and Sexton's House are recognised at cost based on the insurance value minus 10%, a value which the Select Vestry deem to represent the value of the properties at 1st January 2017.

\* The Glebe land has been valued at a value which the Select Vestry deem to represent the value of the land at 1<sup>st</sup> January 2017.

\*The School House was built in 1888 and refurbished 1990 . The School closed in August 2021

\* 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.

##### 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.

# Desertmartin Parish Church

Notes to the financial statements for the year ended 31st December 2022 (continued).

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>2. Special Collections</b>				
Ordinands Fund	-	172.25	172.25	-
Poppy Appeal Fund	-	74.50	74.50	128.00
Bishops Appeal	-	870.00	870.00	30.00
Red Cross Appeal	-	500.00	500.00	-
Orange Memorial Service	-	566.89	566.89	-
<b>Total</b>	-	<b>2,183.64</b>	<b>2,183.64</b>	<b>158.00</b>
	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>3. Use of Hall/School</b>				
School Use of Hall	750.00	-	750.00	750.00
Use of School	20.00	-	20.00	-
<b>Total</b>	<b>770.00</b>	-	<b>770.00</b>	<b>750.00</b>
	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>4. Proceeds from Fund Raising</b>				
Proceeds from Vintage Rally	6,687.31	-	6,687.31	-
Vintage Rally Sponsorship	3,780.00	-	3,780.00	-
<b>Total</b>	<b>10,467.31</b>	-	<b>10,467.31</b>	-
	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>5. Rental of Premises</b>				
Wm Hutchinson Land	900.00	-	900.00	-
Rent on Sexton's House	4,160.04	-	4,160.04	2,258.41
G Fleming Land	360.00	-	360.00	360.00
F Marron Land	500.00	-	500.00	500.00
Desertmartin Football Club	-	-	-	1,000.00
<b>Total</b>	<b>5,920.04</b>	-	<b>5,920.04</b>	<b>4,118.41</b>
	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>6. Other Receipts</b>				
MUD Council Arts, Cultural Grant	-	960.00	960.00	960.00
Donation	410.00	-	410.00	-
Graves/ Opening Fees	700.00	-	700.00	440.00
Parish News	275.00	-	275.00	280.00
In lieu of Flowers	1,205.00	-	1,205.00	1,465.00
Termoneeny Payment 2/5 Rectory Upkeep	8,853.23	-	8,853.23	4,407.85
COVID 19 Grant	906.00	-	906.00	2,390.65
MUDC Festival Grant	-	840.00	840.00	420.00
Donation J Scott	40.00	-	40.00	180.00
Donation W Elliott in memory of parents	-	-	-	100.00
Donation Elliott Wedding	-	-	-	150.00
Donation Slingsby Wedding	-	-	-	100.00
Donation A & J Junkin	-	-	-	150.00
Donation Alvin Caskey	-	-	-	320.00
Donation Parish Dinner	120.00	-	120.00	76.00
Donation Proctor Family	200.00	-	200.00	-
Donation Mrs Jean Farmer	800.00	-	800.00	-
Donation Mr & Mrs Ian Harper	20.00	-	20.00	-
Bryson Recycling - Cans	348.19	-	348.19	-
Bequest Ethel Brown	-	-	-	1,000.00
Canon Kingston Books Sales	-	-	-	170.00
John Woodward Book Sales	-	-	-	897.00
SSE Refund Rectory	-	-	-	340.10
NIE Pole Rent	2.49	-	2.49	2.25
<b>Total</b>	<b>13,879.91</b>	<b>1,800.00</b>	<b>15,679.91</b>	<b>13,848.85</b>

# Desertmartin Parish Church

Notes to the financial statements for the year ended 31st December 2022 (continued).

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>7. Receipts from Parish Organisations</b>				
Bowling Club income	-	-	-	-
Ladies Guild Income	-	1,106.56	416.42	416.42
<b>Total</b>	-	<b>1,106.56</b>	<b>416.42</b>	<b>416.42</b>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>8. Church Running Costs</b>				
2 no Church Poppy Wreaths	50.00	-	50.00	-
Christmas Tree	375.00	-	375.00	-
Church Internet Website	299.73	-	299.73	-
Graveyard Grass Cutting Petrol etc	533.00	-	533.00	507.00
Service Fire Ext Church	-	-	-	54.00
Church Organist	1,000.00	-	1,000.00	500.00
Church Heat & Light	2,894.47	-	2,894.47	1,654.67
Hall & Church clanger repairs	2,000.00	-	2,000.00	-
M Booth - church lawnmower	-	-	-	47.00
S Spillane - Church - painting	-	-	-	365.00
COVID_19 Materials, signage etc	-	-	-	1,633.77
Power Washing church paths/carpark	-	-	-	120.00
Church Repairs to War Memorial	-	-	-	75.00
Church Cleaning materials	-	-	-	129.07
Church Vacuum Cleaner	99.99	-	99.99	-
<b>Total</b>	<b>7,252.19</b>	-	<b>7,252.19</b>	<b>5,085.51</b>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>9. Rectory Running Costs</b>				
Rectory Rates	690.75	-	690.75	754.96
Rectory Telephone Acc.	177.43	-	177.43	-
Rectory Oil & Gas	4,570.94	36.81	4,607.75	1,144.00
T Kingston Rectory Grasscutting	450.00	-	450.00	450.00
Lawnmower repairs	662.00	-	662.00	601.00
Rectory lawnmower & strimmer	5,895.00	-	5,895.00	-
1st Klass Fire Protection Extinguisher service	-	-	-	54.00
SSE electricity during refurbishment	247.05	-	247.05	481.23
A K Plumbing & Heating	368.00	-	368.00	-
Rectory repairs	39,288.80	-	39,288.80	8,205.44
<b>Total</b>	<b>52,349.97</b>	<b>36.81</b>	<b>52,386.78</b>	<b>11,690.63</b>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>10. Glebe Farm &amp; Sexton's House</b>				
Rates Sexton's House	545.33	-	545.33	596.02
Sexton's House repairs	40.00	-	40.00	3,659.00
<b>Total</b>	<b>585.33</b>	-	<b>585.33</b>	<b>4,255.02</b>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>11. Parish Hall and School Costs</b>				
Entertainment Licence	50.00	-	50.00	-
Parish Hall Electricity Heat and Light	179.02	-	179.02	114.53
Parish Hall Fire Extinguisher Inspection	-	-	-	54.00
Parish Hall Window Cleaning and Repairs	-	-	-	129.45
School Heating Oil	-	-	-	278.00
School Security keys	-	-	-	67.50
NI Water - School	129.80	-	129.80	-
School - Electric Ireland	1,561.88	-	1,561.88	-
Parish Hall Repairs	12,656.00	-	12,656.00	-
<b>Total</b>	<b>14,576.70</b>	-	<b>14,576.70</b>	<b>643.48</b>

## Desertmartin Parish Church

Notes to the financial statements for the year ended 31st December 2022 (continued).

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>12. Administration Costs</b>				
Church Picnic, Ice Cream & Bouncy Castle	92.97	202.03	295.00	-
Cookstown Silver Band	125.00	-	125.00	-
Service Preacher Harvest	50.00	-	50.00	-
Rector Office & Other Expenses	868.87	-	868.87	334.48
Parish News & printing	280.31	898.69	1,179.00	-
Photocopier Lease	468.44	-	468.44	849.32
Gift Aid fees	306.07	-	306.07	303.15
David Lyttle & Co Accountancy	480.00	-	480.00	396.00
Parish Dinner	136.77	297.23	434.00	400.00
Church Finance Supplies - FWO envelopes	179.43	-	179.43	164.35
Insurance Church, Rectory etc.	1,598.73	-	1,598.73	2,470.22
No. 1 Bank Fees	268.07	-	268.07	108.28
Coasters	-	-	-	320.00
Repairs to Treasurer's Laptop	-	-	-	75.00
Additional radio transmitter, cables etc COVID	-	-	-	98.18
Church Sanitising Liquid COVID	-	-	-	96.00
Recording Services COVID	-	-	-	840.00
Gift Rev T & Mrs I Allen	500.00	-	500.00	50.00
Gift Archdeacon Colin Walsh	200.00	-	200.00	-
Institution flowers & welcome pack	106.20	-	106.20	-
Sunday School Expenses	487.72	-	487.72	36.50
DVDs/CDs Church Laptop COVID Exp.	-	-	-	759.37
Stop Cheque	-	-	-	10.00
District 45 2 no vouchers	100.00	-	100.00	-
Presentation Bible	84.50	-	84.50	-
BIG A/c Bank fee	-	-	-	5.00
<b>Total</b>	<b>6,333.08</b>	<b>1,397.95</b>	<b>7,731.03</b>	<b>7,315.85</b>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>13. Fund Raising Costs</b>				
Vintage Rally Registration	-	-	-	-
Vintage Rally Expenses	2,371.53	840.00	3,211.53	-
Vintage Rally Torches	86.75	461.65	548.40	-
<b>Total</b>	<b>2,458.28</b>	<b>1,301.65</b>	<b>3,759.93</b>	<b>-</b>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>14. Charitable Donations</b>				
Ordinands Fund	-	172.25	172.25	-
Poppy Appeal Fund	-	74.50	74.50	128.00
Foyle Hospice	-	-	-	495.00
Orange Memorial Service	-	566.89	566.89	-
Red Cross	-	500.00	500.00	-
Bishops Appeal	-	900.00	900.00	-
<b>Total</b>	<b>-</b>	<b>2,213.64</b>	<b>2,213.64</b>	<b>623.00</b>

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>15. Payments regarding Parish Organisations</b>				
Bowling Club	-	32.00	32.00	32.00
Ladies Guild	-	1,083.08	1,083.08	251.56
<b>Total</b>	<b>-</b>	<b>1,115.08</b>	<b>1,115.08</b>	<b>283.56</b>

## Desertmartin Parish Church

Notes to the financial statements for the year ended 31st December 2022 (continued).

### 16. Movement in Funds

	At 1 Jan 2022 £	Incoming £	Outgoing £	At 31 Dec 2022 £
<b>Restricted funds</b>				
Special Collections	30.00	2,183.64	2,213.64	-
Bowling Club	957.11	-	32.00	925.11
Ladies Guild	762.89	1,106.56	1,083.08	786.37
MUDC Festivals Grant	41.65	840.00	1,301.65	(420.00)
MUD Council Arts, Cultural Grant	88.40	960.00	1,434.76	(386.36)
<b>Total Restricted Funds</b>	<b>1,880.05</b>	<b>5,090.20</b>	<b>6,065.13</b>	<b>905.12</b>
<b>Unrestricted funds</b>				
General Fund	80,281.12	99,832.97	115,711.55	64,402.54
<b>Total funds</b>	<b>82,161.17</b>	<b>104,923.17</b>	<b>121,776.68</b>	<b>65,307.66</b>

*MUDC 22/23 festival grant 2nd instalment £420 received early 2023*

*MUDC Arts & Cultural grant 2nd instalment £480 received early 2023*

#### 16a. Purposes of Restricted Funds

- Special Collections: this is a fund used to collect charitable donations for various causes which are then donated to the same causes.
- Bowling Club: This is a fund for the use of the Bowling Club.
- Ladies Guild: This is a fund for the use of The Ladies Guild.

#### 16b. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	82,161.17
Receipts for the Year	<u>104,923.17</u>
	187,084.34
Payments for the Year	<u>121,776.68</u>
Total Cash Funds at end of the year	65,307.66

	Representative Church Body 2022 £	Church of Ireland Trustees 2022 £	Total 2022 £
<b>17. Investment Assets</b>			
Opening value at 1 Jan 2022	14,794.00	241.00	15,035.00
Changes in valuation additions	(1,066.69)	(30.00)	(1,096.69)
disposals	-	-	-
<b>Closing value at 31 Dec 2022</b>	<b>13,727.31</b>	<b>211.00</b>	<b>13,938.31</b>

### 18. Transactions with the Trustees

The parish paid expenses of £52,386.78 relating to the running costs/repairs of the glebe house which is occupied by the Rector. Termonkeen Parish are liable for 2/5 of selected Rectory running costs/repairs. Payments of £8853.23 have been received during the year with a balance of approx £4,800 which will not be received until early 2023.

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.

### 19. Governance Costs

Governance costs of £480.00 were incurred during the year of which £480 relates to fees paid to the independent examiner. Governance costs are included within the Administration costs in the Receipts and Payments Account

**Desertmartin/St Comgall's/Derry/Church of Ireland**

Northern Ireland - Charity number 104698

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# Annual report

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# Desertmartin Parish Church

## References and administrative details

Charity Name: Desertmartin Parish Church

Charity Registration Number: NIC104698

Contact Address: The Rectory  
25 Dromore Road  
Desertmartin  
Magherafelt  
Co Londonderry  
BT45 5JZ

## Trustees

Mr Ronald Caskey Deceased  
Mrs Louise Caskey  
Mr Harold Bradley  
Mrs Lois Austin  
Mrs Barbara Hudson  
Mr Samuel Hudson  
Miss Hilary Hutchinson  
Mrs Jacqueline Johnston  
Mrs Lois Kane  
Mr Trevor Kingston  
Mr Andrew McKeown  
Mr Ernest Young  
Mr John Woodward  
Mrs Pauline Taylor

## Principal Office-bearers

Clergy: Rev Philip Benson appointed February 2022  
Church Treasurer: Mrs Lois Austin  
Church Warden- Clergy: Mrs Pauline Taylor  
Church Warden - People: Mr John Woodward

## Independent Auditor

D Lyttle + Co Ltd  
15 Meeting Street  
Magherafelt  
Co Londonderry  
BT45 6BN

## Bankers

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

# Desertmartin Parish Church

## **Trustees' Annual Report for the year ended 31<sup>st</sup> December 2022**

The trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Desertmartin Parish Church for the year ended 31<sup>st</sup> December 2022

### **Objectives and Activities**

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

The principal function of Desertmartin Parish Church is to support the advancement of the Christian religion by promoting, through the work of Desertmartin 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, Desertmartin Church of Ireland Parish has custody of property and records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the select vestry of the Desertmartin Church of Ireland Parish. The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship, and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching.

The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions to the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility.

### **Achievements, Performance & Public Benefit**

Desertmartin Parish Church was vacant until February 2022 when the Rev Philip Benson was instituted as the new rector. The church is part of a group with Termoneeny (Knockloughrim) Parish, both under the charge of Rev Philip Benson. Termoneeny share Rectory running costs. 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. Special services were also held during Lent and at Easter. In addition the parish has hosted religious services in association with local community groups such as the Loyal and Masonic orders, including the Orange Order, the Royal Black Preceptory and The Apprentice Boys of Derry.

The parish would generally conduct weekly acts of public worship, as authorised in the Book of Common Prayer and join with our sister parish for the bi-annual "Confirmation" of faith service, led by the diocesan Bishop. In addition to the joint parish Bible study group the parish has hosted and participated in religious services in association with local community groups such as the local branches of the Loyal Orders. This year because of the Lockdown due to COVID-19 services were greatly curtailed in the early part of the year. By early April services were back to normal.

The benefits of public worship include contributing to the spiritual well-being of participants, the reinforcement of Christian values, together with practical support to struggling local families through Desertmartin Parish Church partnerships with specialist support organisations.

We have a monthly Parish News which keeps our parishioners up to date with our activities and those in the local community. Our special services at Palm Sunday and our Carol Service at Christmas resumed as normal

## Desertmartin Parish Church

### **Trustees' Annual Report for the year ended 31 December 2022 (continued)**

Children and young people are an important part of our church, children from the Sunday School lead the family service once a month.

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

We confirm to you we have mitigated any potential harm from the parish's activities by observing the requirements of the Church of Ireland Safeguarding Trust policy for the protection of children and vulnerable adults. No trustee receives remuneration, reward or other private benefit for carrying out their trustee responsibility.

In terms of cross community activity, we host a Ladies Guild group and bowling Club which draw from the local community as a whole. In addition we run a long standing "Vintage Vehicle Rally" which always proves popular and draws interest from across the Mid-Ulster council area and beyond.. We have a joint Prayer Group/Bible Study with Termoneeny Parish.

The church supports mission partners as well as supporting other local charities and missions such as Crosslinks.

The Parish normally runs two major fundraising events each year. The first is a "Vintage Rally" which has been running since 1987, which raises approximately £10,000 per year, but is also a great social event for the entire community. The second is a "Sponsored Cycle" which did not take place this year.

We confirm to you we have mitigated any potential harm from the parish's activities by observing the requirements of the Church of Ireland Safeguarding Trust policy for the protection of children and vulnerable adults. No trustee receives remuneration, reward or other private benefit for carrying out their trustee responsibility.

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 achieve the parish's objectives and activities, as well as providing public benefit.

### **Financial Review**

- The results for the year are set out on page 8, 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 16, page 14.

### **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 2022 can be signed off as a going concern. Termoneeny Parish are also liable for 2/5 of the Rectory running costs/repairs. Balance of this payment will not be received until early 2023.

### **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 3 years, 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 & Remuneration***

The rector is not paid directly by the Parish. A monthly assessment is paid to the Diocese which comprises Stipend, locomotory Allowance, Employer's National Insurance and Employer's Clergy Pension Contributions.

## Desertmartin Parish Church

### Trustees' Annual Report for the year ended 31 December 2022 (continued)

#### **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 Meeting.

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 2022, the Select Vestry met 7 times during the year and the average attendance was 80%.

#### **Statement of Public Benefit**

The expression of the precepts of the Christian religion through engagement with the general public, and in particular with the disadvantaged, the sick, the elderly and the young is a public benefit. This can be measured and evidenced through increased social integration and pastoral care delivered at the point of need. The direct benefit of participation in Church life includes the enjoyment of public worship and the giving and receiving of pastoral ministry, improved understanding of the values relating to civic engagement, community cohesion and providing a bridge between diverse groups as well as improved educational outcomes through the Church's ministry of teaching.

The beneficiaries are the general public, and the public valuation of the benefits can be evidenced through attendance at public worship, participation in Church governance and willingness to support through contributions the continuing witness of the Church. The wider benefit to the public will outweigh any detriment arising in the course of Christian outreach. Any private benefit arising out of the fulfilment of our Christian ministry or to lay staff is essential to the fulfilment of the purpose of the advancement of religion. No Trustee receives remuneration, reward or other private benefit for carrying out their Trustee responsibility. "

#### **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**



Mr Samuel Hudson  
Trustee

Date: 28/10/23



Mrs Lois Austin  
Trustee

**Desertmartin/St Comgall's/Derry/Church of Ireland**

Northern Ireland - Charity number 104698

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# Annual return

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# Desertmartin Parish Church

## Independent Examiners Report to the Trustees of Desertmartin Parish Church

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 8 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.

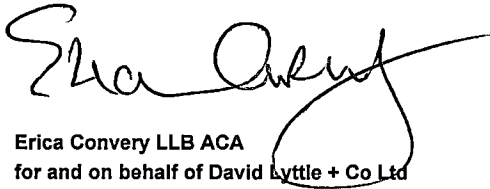
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

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.



Erica Convery LLB ACA  
for and on behalf of David Lyttle + Co Ltd  
Chartered Accountants  
Statutory Auditors

Date: 27.10.23

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