

**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

Contents

	Pages
References and administrative details of the Charity	3
Trustees' report	4 - 7
Independent Examiners Report to the Trustees	8
Receipts and payments account	9 - 12
Statement of assets and liabilities	13 - 14
Notes to the financial statements	15

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 31st 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 31st 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 31st 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 Lague.
Mr Cornelius Lague MAAT

Date 18th October 2024.

Address:

Tromaty, Quigley's Point, Co Donegal F93 X3A2

Telephone: 07543 047 942

Receipts and Payments

Page 1 of 4

Printed: 16 April 2024

Parish of Desertmartin

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

	Notes	Unrestricted	Restricted	Endowment	2023	2022
Receipts						
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	
Total Receipts		126,530.54	2,168.80	0.00	128,699.34	0.00
Payments						
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)	
Total Payments		(121,168.54)	(2,344.24)	0.00	(123,512.78)	0.00
Excess of Receipts over Payments before transfers		5,362.00	(175.44)	0.00	5,186.56	0.00
Transfers						
Gross Transfers between funds - in		0.00	0.00	0.00	0.00	0.00
- out		0.00	0.00	0.00	0.00	0.00
Excess of Receipts over Payments		5,362.00	(175.44)	0.00	5,186.56	0.00

Receipts and Payments

Parish of Desertmartin

Page 2 of 4

Printed: 16 April 2024

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
--	------	------

Receipts and Payments

Parish of Desertmartin

Page 3 of 4

Printed: 16 April 2024

	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

Parish of Desertmartin

Page 4 of 4

Printed: 16 April 2024

	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	(82.50)	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

	Unrestricted funds	Restricted funds	Endowment funds	2023	2022
Bank & Deposit Balances					
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	
Investment Assets					
CIT Unit Trusts			220.86	220.86	211.00
RCB Unit Trusts			14,139.37	14,139.37	13,727.31
Assets Retained for Charity's Own Use					
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
1st January 2023 – 31st December 2023

	Opening Balance 1 st January 2023	Closing Balance 31 st 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
Total Bank Balances	£68,765.86	£73,952.42	+ £5186.56

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.