

garvagh/St Paul's/Derry/Church of Ireland

Northern Ireland · Charity number 104706

Details

Known as Errigal & Desertoghill

Status Received

Registered 2016-02-05

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address St Paul's Rectory
58 Station Road
Garvagh
Coleraine
County Londonderry
Bt51 5la
BT51 5LA

Phone 02829558226

Activities

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	£86,243	£85,903	£0	0

Trustees

Name	Role	Appointed
Aileen Mccahon		
Anne Andrews		
Marion White		
Miss Eleanor Mary Livingston		
Miss Mellissa Ann Mcgurgan		
Mr Alwyn Hayes		
Mr Douglas McBride		
Mr Raymond Mcfaul		
Mr Vivian Church		
Mrs Hazel Gibson		
Mrs Pamela Hegarty		
Mrs Sharman Wilson		
Mrs Sheila Mcfaul		
Rev Carmen Hayes		
Ruth-Ann Lynch		
Wesley Nevin		

garvagh/St Paul's/Derry/Church of Ireland

Northern Ireland - Charity number 104706

Accounts

Parish of Errigal and Desertoghill, Garvagh
Trustees' Annual Report and Statement of Receipts and
Payments
and Assets and Liabilities

For the year ended 31 December 2024

Charities Number: NIC 104706

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

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References and administrative details

Charity Name: Parish of Errigal & Desertoghill, Garvagh

Charity Registration Number: NIC 104706

Contact Address: St Paul's Rectory
58 Station Road
Garvagh
BT51 5LA

Trustees

Revd. Carmen Hayes

Anne Andrews

Hazel Gibson

Pamela Hegarty

Eleanor Livingston

Douglas McBride

Raymond McFaul

Mellissa McGurgan

Sharman Wilson

Vivian Church

Alwyn Hayes

John Kane

Ruth-Anne Lynch

Aileen McCahon

Sheila McFaul

Wesley Nevin

Principal Office-bearers

Clergy:

Revd Carmen Hayes

Honorary Secretary:

Mrs Sharman Wilson

Honorary Treasurer:

Mr Alwyn Hayes

Rector's Church Wardens:

Hazel Gibson (Errigal) Vivian Church (Desertoghill)

People's Church Wardens:

Sharman Wilson (Errigal)

Independent Examiner

Dr. R I Peters Gallagher, OBE, FCA

Moore(N.I.) LLP

32 Lodge Road

Coleraine

BT52 1NB

Principal Bankers

Danske Bank

The Diamond

Coleraine

BT52 1DE

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Errigal & Desertoghill for the year ended 31 December 2024.

Objectives and Activities

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

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

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage. The maintenance of these is undertaken by the Select Vestry of the Parish of Errigal & Desertoghill.

Achievements, Performance & Public Benefit

The Parish of Errigal & Desertoghill has been under the incumbency of Revd. Carmen Hayes from September 2019. As a church we provide a weekly service of Morning Prayer and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support. We broadcast our services live on our Facebook page.

Our church maintains a link with the other churches in the area. Our Rector visits church members in hospitals, nursing and care homes as well as at home.

Teaching continues in various formats. Sunday School meets prior to our church service during the school year. We launched a new group with special needs children in 2023. Our annual youth event SPARK takes place in the summer. Our social organisations are important and the Mothers Union provides refreshments after funerals. The Bowling Club re-opened in 2023 and meets for a few months each bowling season. Our parish hall and our car park are used by other local community groups and organisations.

Our Select Vestry organise and carry out repairs and maintenance to our two churches, the hall, the graveyard and the rectory.

Our church continues to adhere to the Church of Ireland Safeguarding Trust Code of Conduct and Good Practice for all those working with children and vulnerable adults.

The church organised a fundraiser called 'The 150 Club' during the year which proved very successful. There was also a Harvest concert in October which raised funds as well as bringing the wider community together.

The parish is considered to be in sound financial standing at the close of the financial year ending 31 December 2024.

Financial Review

Financial reports are reviewed throughout the year and there is also a review on completion of the annual accounts.

Total income (£86,243) for the year ended 31st December 2024 was higher than our total expenses (£85,903) by £340. The total value of cash funds held increased to £200,587.

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 2024 can be signed off as a going concern.

A problem with wood worm and dry rot in the church has been identified. The Trustees are seeking financial help through the Heritage Lottery Fund.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the General Vestry of the Parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and Remuneration

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

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the Clergy serving in the Parish, the Church Wardens and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. 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. Special meetings may be convened at any time by the chairperson, the Secretary or the Church Wardens. In 2024 the Select Vestry met five times during the year and the average attendance was 68%.

Compliance with Public Benefit

The Parish of Errigal & Desertoghill 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. There continues to be no private gain to any individual member.

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

Trustee 1 Sherman Wilson

Trustee 2 Antony

Date: 2/7/25

Independent Examiners Report to the Trustees of the Parish of Errigal and Desertoghill, Garvagh

We report on the accounts of the Parish of Errigal and Desertoghill for the year ended 31 December 2024, which are set out on pages 8 to 15.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

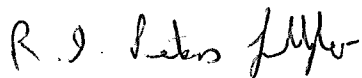
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity Trustees concerning any such matters.

Our 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

We have completed our 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: Dr R I Peters Gallagher, OBE, FCA
Professional Body: Chartered Accountants Ireland
Address: Moore (NI), 32 Lodge Road, Coleraine, BT52 1NB

Date: 3 July 2025

Receipts and Payments Account for the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts						
Envelope and plate collections	2	47,275	6,104	-	53,379	53,174
Other donations		500	3,658	-	4,158	3,874
Gift Aid	3	8,446	1,335	-	9,781	10,963
Grants		-	-	-	-	2,000
Fundraising	4	-	7,074	-	7,074	1,468
Missions and charity donations		-	911	-	911	1,062
Other Income		82	600	-	682	110
Bank Interest		1,211	900	-	2,111	919
Investment Income		7,337	810	-	8,147	7,703
Total Receipts		64,851	21,392	-	86,243	81,273
Payments						
Diocesan Assessment		55,492	-	-	55,492	51,740
Property maintenance	5	1,812	4,664	-	6,476	4,518
Church running costs	6	4,925	611	-	5,536	5,129
Rectory costs	7	4,281	-	-	4,281	5,114
Missions and charity donations		76	2,461	-	2,537	3,287
Sunday School		-	898	-	898	405
SPARK		-	2,309	-	2,309	3,044
Other church events		-	135	-	135	-
Fundraising Costs		-	278	-	278	173
Financial Charges		358	6	-	364	355
Other Items		98	580	-	678	1,130
Administration costs	8	6,919	-	-	6,919	6,439
Total Payments		73,961	11,942	-	85,903	81,334
Excess of Receipts over Payments for the year before transfers		-9,110	9,450	-	340	-61
Transfers		-2,500	2,500	-	-	-
Excess of Receipts over Payments for the year		-11,610	11,950	-	340	-61

Signed on Behalf of the Trustees

Trustee 1 Sharon Wilson

Trustee 2

A Taylor

Date 2/7/25

Statement of Assets and Liabilities as at 31 December 2024

Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Cash Funds					
Current Accounts	42,309	112,193	-	154,502	155,922
Deposit Accounts	18,552	27,533	-	46,085	44,325
Total Cash Funds	60,861	139,726	-	200,587	200,247
Investment Assets					
Investments in RCB Unit Trusts	-	-	175,753	175,753	172,550
Investments in CIT Unit Trusts	-	-	106,818	106,818	97,431
Total Investment Assets	-	-	282,571	282,571	269,981
Assets retained for the Parish's own use					
Rectory	175,000	-	-	175,000	175,000
Fixtures & Fittings	5,000	-	-	5,000	5,000
Total Assets retained for the Parish's own use	180,000	-	-	180,000	180,000
Total Assets	240,861	139,726	282,571	663,158	650,228

Signed on Behalf of the Trustees

Trustee 1

Sherman Wilson

Trustee 2

A. Taylor

Date:

21/7/25

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

1. Accounting policies

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

(a) Receipts and Payments Account

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

The breakdown of the items of receipts and payments has been re-classified from the previous year in a more meaningful way.

(b) Statement of Assets and Liabilities

This year's report has been updated to reflect the complete analysis of assets and liabilities at 31 December 2024.

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

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

- Church Buildings and Graveyard
- Church Hall
- Rectory
- Fixtures and fittings

The two Church Buildings 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 Church Hall is 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 benefits of the users of the accounts and to the parish.

The Rectory is valued at domestic rateable value.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts are stated at fair value at each year end date.

iii) Endowment Funds

The capital of Endowment Funds are to be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Notes to the financial statements for the year ended 31 December 2024
3 (continued)

2. Envelope and Plate Collections

	Unrestricted 2024 £	Restricted 2024 £	Total 2023 £
Freewill Envelopes	45,259.27	-	46,046.60
Building Fund Envelopes	-	4,107.00	4,720.00
Loose Collections	839.73	-	417.70
Harvest Thanksgiving	-	1,726.50	720.00
Moyletra – Harvest Thanksgiving	810.00	-	613.00
Moyletra – Carol Service	366.00	-	520.00
SPARK Collection	-	147.82	52.50
Sunday School	-	122.85	84.20
TOTAL	47,275.00	6,104.17	53,174.00

3. Gift Aid

	Unrestricted 2024 £	Restricted 2024 £	Total 2023 £
Freewill Offering	8,445.77	-	9,939.48
Building Repair Fund	-	557.50	846.25
Harvest Appeal	-	262.50	152.50
150 Club	-	515.43	-
Turkey/Syria Appeal	-	-	25.00
TOTAL	8,445.77	1,335.43	10,963.23

4. Fundraising

	Unrestricted 2024 £	Restricted 2024 £	Total 2023 £
Car Boot Sale	-	-	1,354.40
150 Club	-	5,239.00	113.25
Harvest Concert and Lunch	-	1,835.00	-
TOTAL	-	7,074.00	1,467.65

5. Property Maintenance

	Unrestricted 2024 £	Restricted 2024 £	Total 2023 £
St. Paul's	-	2,490.38	2,124.71
Moyletra	1,811.92	-	750.00
Church Roof Refurbishment	-	1,150.00	-
Rectory	-	1,023.25	1,643.68
TOTAL	1,811.92	4,663.63	4,518.39

6. Church Running Costs	Unrestricted 2024	Restricted 2024	Total 2023
	£	£	£
Electricity	1,648.01	-	587.22
Heating Oil	1,214.46	-	1,692.00
Water Rates	260.77	-	241.59
Moyletra – Gas for heaters	92.25	-	-
Organist	1,360.00	-	1,460.00
Audio Promotions / DVDs	-	99.98	600.16
Cleaning Materials	-	86.09	-
Broadband	-	424.87	187.56
Clerical Relief / Visiting Speakers	350.00	-	360.00
TOTAL	4,925.49	610.94	5,128.53

7. Rectory Costs	Unrestricted 2024	Restricted 2024	Total 2023
	£	£	£
Electricity	1,319.46	-	1,402.42
Heating Oil	2,138.45	-	2,929.50
Rates	823.54	-	781.62
TOTAL	4,281.45	-	5,113.54

8. Administration costs	Unrestricted 2024	Restricted 2024	Total 2023
	£	£	£
Printing and Stationery	735.38	-	454.40
Insurance	2,531.53	-	2,356.08
Telephone	800.83	-	1,041.62
Independent Examination	540.00	-	564.00
Copyright Licence	239.00	-	229.00
Rector's Office Allowance	884.00	-	884.00
RCB – Gift Aid Charges	680.94	-	730.71
Church of Ireland Trustees – Investment Costs	152.41	-	150.14
Secretary's Expenses	22.94	-	7.86
Surefire Protection	310.60	-	-
Sundry Expenses	20.92	-	20.97
TOTAL	6,918.55	-	6,438.78

9. Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Building Repair	71,091	17,205	3,504	-	84,792
Building Investment	26,633	900	-	-	27,533
Missions	-	911	2,461	1,550	-
Graveyard	2,372	1,598	1,980	-	1,990
Parish Hall	1,634	142	229	-	1,547
Parish Development	24,433	453	2,445	-	22,441
Sunday School	1,306	185	1,323	1,000	1,168
Bowling Club	307	-	-	-50	257
Total restricted	127,776	21,394	11,942	2,500	139,728
Unrestricted funds					
General Fund	46,368	62,269	71,946	-2,500	34,191
Fixed Term Deposit	6,086	258	-	-	6,344
Moyletra	8,411	1,723	2,016	-	8,118
Moyletra Deposit	11,606	602	-	-	12,208
	72,471	64,852	73,962	-2,500	60,861
Total funds	200,247	86,246	85,904	-	200,589

Purposes of Restricted Funds

Building Repair and Hall Funds – This is money to assist with the cost of maintaining St Paul's Parish Buildings.

Parish Development – Funds to develop church growth and interaction with the local community.

Missions – Monies for donation to missionary organisations.

Sunday School – A fund for the use of St. Paul's Sunday School

Bowling Club – This is a fund for the use of the Bowling Club.

10. Investment Assets

	RCB Unit Trusts	CIT Unit Trusts	Total
	£	£	£
Opening value at 1 Jan 2024	172,549.53	97,430.59	269,980.12
Changes in valuation	3,203.62	9,387.42	12,591.04
Additions	-	-	-
Disposals	-	-	-
Closing value at 31 Dec 2024	175,753.15	106,818.01	282,571.16

Changes in valuation are reflected directly to reserves as these are non- cash movement.

11. Assets retained for the Parish's own use

	Rectory	Fixtures and Fittings	Total
	£	£	£
Opening cost at 1 Jan 2024	175,000	5,000	180,000
Additions	-	-	-
Closing cost at 31 Dec 2024	175,000	5,000	180,000

12. Reconciliation of Charity Funds

Balance brought forward 1/1/24	£	650,227.34
Cash Surplus		340.29
Increase in value of investments		12,591.04
Total charity funds 31/12/24		663,158.67

Changes in the value of investments are reflected in reserves as these re non-cash transactions.

14. Transactions with the Trustees

No trustee, apart from the Rector, received any remuneration during the year. Expenses were paid to the Secretary (£23).

15. Governance Costs

Governance costs of £540 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within administration costs in the Receipts and Payments Accounts.

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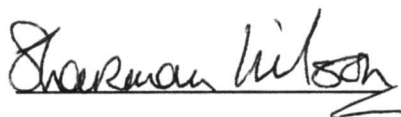
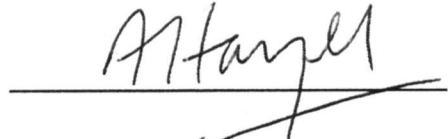
Northern Ireland - Charity number 104706

Accounts

Receipts and Payments Account for the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
Envelope and plate collections	2	47,597	5,577	-	53,174	51,048
Other donations		230	3,644	-	3,874	23,395
Gift Aid	3	9,939	1,024	-	10,963	14,383
Grants		2,000	-	-	2,000	1,510
Fundraising	4	-	1,468	-	1,468	14,915
Missions and charity donations		-	1,062	-	1,062	1,488
Other Income		110	-	-	110	-
Bank Interest		853	66	-	919	447
Investment Income		6,905	798	-	7,703	8,235
Total Receipts		67,634	13,639	-	81,273	115,421
Payments						
Diocesan Assessment		51,740	-	-	51,740	47,468
Property maintenance	5	750	3,768	-	4,518	16,831
Church running costs	6	4,341	788	-	5,129	4,551
Rectory costs	7	5,114	-	-	5,114	3,059
Missions and charity donations		200	3,087	-	3,287	3,247
Sunday School		-	405	-	405	533
SPARK		-	3,044	-	3,044	3,175
Other church events		-	-	-	-	289
Fundraising Costs		-	173	-	173	5,019
Financial Charges		346	9	-	355	428
Other Items		130	1,000	-	1,130	-
Administration costs	8	6,439	-	-	6,439	6,892
Total Payments		69,060	12,274	-	81,334	91,492
Excess of Receipts over Payments for the year before transfers		-1,426	1,365	-	-61	23,929
Transfers		-2,800	2,800	-	-	-2000
Excess of Receipts over Payments for the year		-4,226	4,165	-	-61	21,929

Signed on Behalf of the Trustees

Trustee 1  Trustee 2 

Date 17/9/2024

Statement of Assets and Liabilities as at 31 December 2023

Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Cash Funds					
Current Accounts	54,779	101,143	-	155,922	156,549
Deposit Accounts	17,692	26,633	-	44,325	43,759
Total Cash Funds	72,471	127,776	-	200,247	200,308
Investment Assets					
Investments in RCB Unit Trusts	-	-	172,550	172,550	167,480
Investments in CIT Unit Trusts	-	-	97,431	97,431	93,116
Total Investment Assets	-	-	269,981	269,981	260,596
Assets retained for the Parish's own use					
Rectory	175,000	-	-	175,000	175,000
Fixtures & Fittings	5,000	-	-	5,000	5,000
Total Assets retained for the Parish's own use	180,000	-	-	180,000	180,000
Total Assets	252,471	127,776	269,981	650,228	640,904

Signed on Behalf of the Trustees

Trustee 1

Sherman Wilson

Trustee 2

Ataylor

Date:

17/9/2024

Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

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The breakdown of the items of receipts and payments has been re-classified from the previous year in a more meaningful way.

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Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts are stated at fair value at each year end date.

iii) Endowment Funds

The capital of Endowment Funds are to be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

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

2. Envelope and Plate Collections

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Freewill Envelopes	46,046.60	-	45,299.72
Building Fund Envelopes	-	4,720.00	4,665.00
Loose Collections	417.70	-	488.05
Harvest Thanksgiving	-	720.00	-
Moyletra – Harvest Thanksgiving	613.00	-	-
Moyletra – Carol Service	520.00	-	509.50
SPARK Collection	-	52.50	20.00
Sunday School	-	84.20	66.00
TOTAL	47,597.30	5,576.70	51,048.27

3. Gift Aid

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Freewill Offering	9,939.48	-	11,850.39
Building Repair Fund	-	846.25	1,068.75
Harvest Appeal	-	152.50	750.00
Turkey/Syria Appeal	-	25.00	713.75
TOTAL	9,939.48	1,023.75	14,382.89

4. Fundraising

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Flower Festival	-	-	14,915.00
Car Boot Sale	-	1,354.40	-
150 Club	-	113.25	-
TOTAL	-	1,467.65	14,915.00

5. Property Maintenance

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
St. Paul's	-	2,124.71	2,959.42
Refurbishment of St Paul's church hall	-	-	208.62
Replace Steel Railings	-	-	2,986.84
Moyletra	750.00	-	764.00
Church Roof Refurbishment	-	-	7,506.00
Rectory	-	1,643.68	2,405.96
TOTAL	750.00	3,768.39	16,830.84

6. Church Running Costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Electricity	587.22	-	1,412.16
Heating Oil	1,692.00	-	979.43
Water Rates	241.59	-	225.62
Organist	1,460.00	-	1,420.00
Audio Promotions / DVDs	-	600.16	113.94
Broadband	-	187.56	-
Clerical Relief / Visiting Speakers	360.00	-	400.00
TOTAL	4,340.81	787.72	4,551.15

7. Rectory Costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Electricity	1,402.42	-	1,028.82
Heating Oil	2,929.50	-	1,299.38
Rates	781.62	-	730.96
TOTAL	5,113.54	-	3,059.16

8. Administration costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2022 £
Printing and Stationery	454.40	-	831.97
Insurance	2,356.08	-	2,170.63
Telephone	1,041.62	-	927.28
Independent Examination	564.00	-	504.00
Copyright Licence	229.00	-	214.00
Surefire Protection	-	-	124.80
Rector's Office Allowance	884.00	-	884.00
RCB – Gift Aid Charges	730.71	-	1,017.37
Church of Ireland Trustees – Investment Costs	150.14	-	165.56
Secretary's Expenses	7.86	-	27.42
Sundry Expenses	20.97	-	24.48
TOTAL	6,438.78	-	6,891.51

9. Movement in Funds

	At 1 Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Restricted funds					
Building Repair	63,870	10,171	2,950	-	71,091
Building Investment	26,567	66	-	-	26,633
Missions	-	1,087	2,887	1,800	-
Graveyard	2,981	1,191	1,800	-	2,372
Parish Hall	1,494	140	-	-	1,634
Parish Development	27,589	888	4,044	-	24,433
Sunday School	804	95	593	1,000	1,306
Bowling Club	307	-	-	-	307
Total restricted	123,612	13,638	12,274	2,800	127,776
Unrestricted funds					
General Fund	51,719	65,527	68,078	-2,800	46,368
Fixed Term Deposit	6,005	81	-	-	6,086
Moyletra	7,785	1,608	982	-	8,411
Moyletra Deposit	11,187	419	-	-	11,606
	76,696	67,635	69,060	-2,800	72,471
Total funds	200,308	81,273	81,334	-	200,247

Purposes of Restricted Funds

Building Repair and Hall Funds – This is money to assist with the cost of maintaining St Paul's Parish Buildings.

Parish Development – Funds to develop church growth and interaction with the local community.

Missions – Monies for donation to missionary organisations.

Sunday School – A fund for the use of St. Paul's Sunday School

Bowling Club – This is a fund for the use of the Bowling Club.

10. Investment Assets

	RCB Unit Trusts	CIT Unit Trusts	Total
	£	£	£
Opening value at 1 Jan 2023	167,480.50	93,115.71	260,596.21
Changes in valuation	5,069.03	4,314.88	9,383.91
Additions	-	-	-
Disposals	-	-	-
Closing value at 31 Dec 2023	172,549.53	97,430.59	269,980.12

Changes in valuation are reflected directly to reserves as these are non-cash movements.

11. Assets retained for the Parish's own use

	Rectory	Fixtures and Fittings	Total
	£	£	£
Opening cost at 1 Jan 2023	175,000	5,000	180,000
Additions	-	-	-
Closing cost at 31 Dec 2023	175,000	5,000	180,000

12. Reconciliation of Charity Funds

	£
Balance brought forward 1/1/23	640,904.37
Cash Deficit	-60.94
Increase in value of investments	9,383.91
Total charity funds 31/12/23	650,227.34

Changes in the value of investments are reflected in reserves as these are non-cash transactions.

14. Transactions with the Trustees

No trustee, apart from the Rector, received any remuneration during the year. Expenses were paid to the Secretary (£8)..

15. Governance Costs

Governance costs of £564 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within administration costs in the Receipts and Payments Accounts.

garvagh/St Paul's/Derry/Church of Ireland

Northern Ireland - Charity number 104706

Annual report

Parish of Errigal and Desertoghill, Garvagh
Trustees' Annual Report and Statement of Receipts and
Payments
and Assets and Liabilities

For the year ended 31 December 2023

Charities Number: NIC 104706

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

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Statement of assets and liabilities	9
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References and administrative details

Charity Name: Parish of Errigal & Desertoghill, Garvagh

Charity Registration Number: NIC 104706

Contact Address: St Paul's Rectory
58 Station Road
Garvagh
BT51 5LA

Trustees

Revd. Carmen Hayes

Anne Andrews

Vivian Church

Alwyn Hayes

Eleanor Livingston

The Late Elizabeth McCafferty

Raymond McFaul

Mellissa McGurgan

Sharman Wilson

Barbara Andrews

Hazel Gibson

Pamela Hegarty

Douglas McBride

Aileen McCahon

Sheila McFaul

Ivan Morell

Principal Office-bearers

Clergy:

Revd Carmen Hayes

Honorary Secretary:

Mrs Sharman Wilson

Honorary Treasurer:

Mr Alwyn Hayes

Rector's Church Wardens:

The Late Elizabeth McCafferty (Errigal and Desertoghill)

People's Church Wardens:

Anne Andrews (Errigal), Vivian Church (Desertoghill)

Independent Examiner

Dr. R I Peters Gallagher, OBE, FCA

Moore(N.I.) LLP

32 Lodge Road

Coleraine

BT52 1NB

Principal Bankers

Danske Bank

The Diamond

Coleraine

BT52 1DE

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Errigal & Desertoghill for the year ended 31 December 2023.

Objectives and Activities

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

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

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage. The maintenance of these is undertaken by the Select Vestry of the Parish of Errigal & Desertoghill.

Achievements, Performance & Public Benefit

The Parish of Errigal & Desertoghill has been under the incumbency of Revd. Carmen Hayes from September 2019. As a church we provide a weekly service of Morning Prayer and a once per month service of Holy Communion. We also provide for baptisms, weddings, funerals and pastoral support. We broadcast our services live on our Facebook page.

Our church maintains a link with the other churches in the area. Our Rector visits church members in hospitals, nursing and care homes as well as at home.

Teaching continues in various formats. Sunday School meets prior to our church service during the school year. We launched a new group with special needs children this year. Our annual youth event SPARK took place in the summer. Our social organisations are important and the Mothers Union has partly returned after COVID while the Bowling Club is to reopen in 2024. Our parish hall and our car park are used by other local community groups and organisations.

Our Select Vestry organise and carry out repairs and maintenance to our two churches, the hall, the graveyard and the rectory.

Our church continues to adhere to the Church of Ireland Safeguarding Trust Code of Conduct and Good Practice for all those working with children and vulnerable adults.

The church organised a car boot sale in 2023. This event was successful from a financial point of view and also provided an opportunity for people to get involved and work together. We also launched a fundraiser called 'The 150 Club'

The parish is considered to be in sound financial standing at the close of the financial year ending 31 December 2023.

Financial Review

Financial reports are reviewed throughout the year and there is also a review on completion of the annual accounts.

Total income (£81,273) for the year ended 31st December 2023 was lower than our total expenses (£81,334) by £61. The total value of cash funds held decreased to £200,247.

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the Parish can continue its activities and the financial statements for the year ended 31 December 2023 can be signed off as a going concern.

A problem with wood worm and dry rot in the church has been identified. It is hoped that work to fix this will commence in 2024. The first phase will cost around £120,000.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the General Vestry of the Parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and Remuneration

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

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the Clergy serving in the Parish, the Church Wardens and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. 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. Special meetings may be convened at any time by the chairperson, the Secretary or the Church Wardens. In 2023 the Select Vestry met three times during the year and the average attendance was 84%.

Compliance with Public Benefit

The Parish of Errigal & Desertoghill 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. There continues to be no private gain to any individual member.

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

Trustee 1

Sharon Wilson

Trustee 2

A Hayer

Date:

17/9/2024

garvagh/St Paul's/Derry/Church of Ireland

Northern Ireland - Charity number 104706

Annual return

Independent Examiners Report to the Trustees of the Parish of Errigal and Desertoghill, Garvagh

We report on the accounts of the Parish of Errigal and Desertoghill for the year ended 31 December 2023, which are set out on pages 8 to 15.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our 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

We have completed our 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: Dr R I Peters Gallagher, OBE, FCA
Professional Body: Chartered Accountants Ireland
Address: Moore (NI), 32 Lodge Road, Coleraine, BT52 1NB

Date: 20.09.2024

garvagh/St Paul's/Derry/Church of Ireland

Northern Ireland - Charity number 104706

Accounts

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<u>Receipts</u>						
Envelope and plate collections	2	46,297	4,751	-	51,048	52,014
Other donations		150	23,245	-	23,395	1,010
Gift Aid	3	12,601	1,782	-	14,383	8,941
Grants		1,510	-	-	1,510	20,050
Fundraising	4	-	14,915	-	14,915	-
Missions and charity donations		-	1,488	-	1,488	192
Bank Interest		407	40	-	447	424
Investment Income		7,355	880	-	8,235	10,632
<u>Total Receipts</u>		68,320	47,101	-	115,421	93,262
<u>Payments</u>						
Diocesan Assessment		47,468	-	-	47,468	46,085
Property maintenance	5	764	16,067	-	16,831	23,361
Church running costs	6	4,437	114	-	4,551	3,797
Rectory costs	7	3,059	-	-	3,059	3,255
Missions and charity donations		209	3,038	-	3,247	1,742
Sunday School		-	533	-	533	697
SPARK		-	3,175	-	3,175	1,943
Other church events		-	289	-	289	165
Fundraising Costs		-	5,019	-	5,019	-
Financial Charges		419	9	-	428	173
Other Items		-	-	-	-	107
Administration costs	8	6,892	-	-	6,892	6,667
<u>Total Payments</u>		63,248	28,244	-	91,492	87,992
Excess of Receipts over Payments for the year before transfers		5,072	18,857	-	23,929	5,270
Transfers		-1,550	-450	-	-2,000	-
Excess of Receipts over Payments for the year		3,522	18,407	-	21,929	5,270

Signed on Behalf of the Trustees

Trustee 1 

Trustee 2



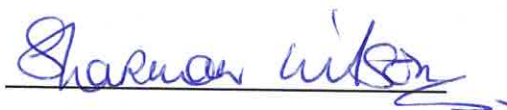
Date 18 July 2023

Statement of Assets and Liabilities as at 31 December 2022

Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds					
Current Accounts	59,503	97,046	-	156,549	134,740
Deposit Accounts	17,192	26,567	-	43,759	43,639
Total Cash Funds	76,695	123,613	-	200,308	178,379
Investment Assets					
Investments in RCB Unit Trusts	-	-	167,480	167,480	178,383
Investments in CIT Unit Trusts	-	-	93,116	93,116	104,002
Total Investment Assets	-	-	260,596	260,596	282,385
Assets retained for the Parish's own use					
Rectory	175,000	-	-	175,000	175,000
Fixtures & Fittings	5,000	-	-	5,000	5,000
Total Assets retained for the Parish's own use	180,000	-	-	180,000	180,000
Total Assets	256,695	123,613	260,596	640,904	640,764

Signed on Behalf of the Trustees

Trustee 1



Trustee 2



Date:

18 July 2023

Notes to the financial statements for the year ended 31 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.

The breakdown of the items of receipts and payments has been re-classified from the previous year in a more meaningful way.

(b) Statement of Assets and Liabilities

This year's report has been updated to reflect the complete analysis of assets and liabilities at 31 December 2022.

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

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

- Church Buildings and Graveyard
- Church Hall
- Rectory
- Fixtures and fittings

The two Church Buildings 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 Church Hall is 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 benefits of the users of the accounts and to the parish.

The Rectory is valued at domestic rateable value.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts are stated at fair value at each year end date.

iii) Endowment Funds

The capital of Endowment Funds are to be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

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

2. Envelope and Plate Collections

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Freewill Envelopes	45,299.72	-	42,122.77
Building Fund Envelopes	-	4,665.00	5,270.00
Loose Collections	488.05	-	628.20
Moyletra – Harvest Thanksgiving	-	-	3,395.00
Moyletra – Carol Service	509.50	-	500.00
SPARK Collection	-	20.00	25.00
Sunday School	-	66.00	72.72
TOTAL	46,297.27	4,751.00	52,013.69

3. Gift Aid

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Freewill Offering	11,850.39	-	7,935.55
Building Repair Fund	-	1,068.75	729.25
Harvest Appeal	750.00	-	275.00
Flower Festival	-	713.75	-
TOTAL	12,600.39	1,782.50	8,939.80

4. Fundraising

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Flower Festival	-	14,915.00	-
TOTAL	-	15,228.75	-

5. Property Maintenance

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
St. Paul's	-	2,959.42	2,604.13
Refurbishment of St Paul's church hall	-	208.62	8,482.93
Replace Steel Railings	-	2,986.84	5,000.00
Moyletra	764.00	-	5,010.81
Church Roof Refurbishment	-	7,506.00	1,452.00
Rectory	-	2,405.96	811.01
TOTAL	764.00	16,066.84	23,360.88

6. Church Running Costs

	Unrestricted 2022	Restricted 2022	Total 2021
	£	£	£
Electricity	1,412.16	-	685.91
Heating Oil	979.43	-	1,136.28
Water Rates	225.62	-	184.55
Organist	1,420.00	-	1,060.00
Moyletra - Workmans	-	-	149.92
Audio Promotions / DVDs	-	113.94	179.81
Clerical Relief / Visiting Speakers	400.00	-	400.00
TOTAL	4,437.21	113.94	3,796.47

7. Rectory Costs

	Unrestricted 2022	Restricted 2022	Total 2021
	£	£	£
Electricity	1,028.82	-	803.44
Heating Oil	1,299.38	-	1,732.50
Rates	730.96	-	719.29
TOTAL	3,059.16	-	3,255.23

8. Administration costs

	Unrestricted 2022	Restricted 2022	Total 2021
	£	£	£
Printing and Stationery	831.97	-	620.21
Insurance	2,170.63	-	2,071.26
Telephone	927.28	-	870.35
Independent Examination	504.00	-	498.00
Copyright Licence	214.00	-	204.00
Surefire Protection	124.80	-	513.24
Rector's Office Allowance	884.00	-	884.00
RCB – Gift Aid Charges	1,017.37	-	621.75
Church of Ireland Trustees – Investment Costs	165.56	-	316.44
Secretary's Expenses	27.42	-	17.46
Sundry Expenses	24.48	-	50.44
TOTAL	6,891.51	-	6,667.15

9. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Restricted funds					
Building Repair	43,249	41,730	19,109	-2,000	63,870
Building Investment	26,527	40	-	-	26,567
Missions	-	1,488	3,038	1,550	-
Graveyard	1,740	3,341	2,100	-	2,981
Parish Hall	1,340	154	-	-	1,494
Parish Development	30,783	270	3,464	-	27,589
Sunday School	1,259	78	533	-	804
Bowling Club	307	-	-	-	307
Total restricted	105,205	47,101	28,244	-450	123,612
Unrestricted funds					
General Fund	49,000	66,510	62,241	-1,550	51,719
Fixed Term Deposit	5,996	9	-	-	6,005
Moyletra	7,062	1,730	1,007	-	7,785
Moyletra Deposit	11,116	71	-	-	11,187
	73,174	68,320	63,248	-1,550	76,696
Total funds	178,379	115,421	91,492	-2,000	200,308

Purposes of Restricted Funds

Building Repair and Hall Funds – This is money to assist with the cost of maintaining St Paul's Parish Buildings.

Parish Development – Funds to develop church growth and interaction with the local community.

Missions – Monies for donation to missionary organisations.

Sunday School – A fund for the use of St. Paul's Sunday School

Bowling Club – This is a fund for the use of the Bowling Club.

10. Investment Assets

	RCB Unit Trusts	CIT Unit Trusts	Total
	£	£	£
Opening value at 1 Jan 2022	178,383.37	104,002.05	282,385.42
Changes in valuation	-12,976.70	-12,886.34	-25,863.04
Additions	-	2,000.00	2,000.00
Adjustment	2,073.83	-	2,073.83
Disposals	-	-	-
Closing value at 31 Dec 2022	167,480.50	93,115.71	260,596.21

Changes in valuation are reflected directly to reserves as these are non- cash movement.

The adjustment is to include Unit Trust for Moyletra not previously included.

11. Assets retained for the Parish's own use

	Rectory	Fixtures and Fittings	Total
	£	£	£
Opening cost at 1 Jan 2022	175,000	5,000	180,000
Additions	-	-	-
Closing cost at 31 Dec 2022	175,000	5,000	180,000

12. Reconciliation of Charity Funds

	£
Balance brought forward 1/1/22	640,764
Cash Surplus in year	21,929
Decrease in value of investments	-21,789
Total charity funds 31/12/22	638,904

Changes in the value of investments are reflected in reserves as these re non-cash transactions.

14. Transactions with the Trustees

No trustee, apart from the Rector, received any remuneration during the year. Expenses were paid to the Secretary (£27)..

15. Governance Costs

Governance costs of £504 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within administration costs in the Receipts and Payments Accounts.

garvagh/St Paul's/Derry/Church of Ireland

Northern Ireland - Charity number 104706

Annual report

Parish of Errigal and Desertoghill, Garvagh
Trustees' Annual Report and Statement of Receipts and
Payments
and Assets and Liabilities

For the year ended 31 December 2022

Charities Number: NIC 104706

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

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References and administrative details

Charity Name: Parish of Errigal & Desertoghill, Garvagh

Charity Registration Number: NIC 104706

Contact Address: St Paul's Rectory
58 Station Road
Garvagh
BT51 5LA

Trustees

Revd. Carmen Hayes

Anne Andrews

Vivian Church

John Corner

Philip Harding

Pamela Hegarty

Douglas McBride

Raymond McFaul

Mellissa McGurgan

Sharman Wilson

Barbara Andrews

Helen Corner

Hazel Gibson

Alwyn Hayes

Eleanor Livingston

Elizabeth McCafferty

Sheila McFaul

Ivan Morell

Principal Office-bearers

Clergy:

Revd Carmen Hayes

Honorary Secretary:

Mrs Sharman Wilson

Honorary Treasurer:

Mr Alwyn Hayes

Rector's Church Wardens:

Mrs Anne Andrews (Errigal), Elizabeth McCafferty (Desertoghill)

People's Church Wardens:

Mrs Elizabeth McCafferty (Errigal), Vivian Church (Desertoghill)

Independent Examiner

Dr. R I Peters Gallagher, OBE, FCA

Moore(N.I.) LLP

32 Lodge Road

Coleraine

BT52 1NB

Principal Bankers

Danske Bank

The Diamond

Coleraine

BT52 1DE

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present the annual report and statements of Receipts and Payments and Assets and Liabilities for the Parish of Errigal & Desertoghill for the year ended 31 December 2022

Objectives and Activities

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

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

As a result of activity in the pursuit of the advancement of the Christian religion, the Parish has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage. The maintenance of these is undertaken by the Select Vestry of the Parish of Errigal & Desertoghill.

Achievements, Performance & Public Benefit

The Parish of Errigal & Desertoghill has been under the incumbency of Revd. Carmen Hayes from September 2019. 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. Our services We broadcast our services live on our Facebook page.

Our church maintains a link with the other churches in the area. Our Rector visits church members in hospitals, nursing and care homes as well as at home.

Teaching continues in various formats. Sunday School meets prior to our church service during the school year. Our annual youth event SPARK took place in the summer. Our social organisations are important and the Mothers Union has partly returned after COVID while the Bowling Club is still to reopen. Our parish hall and our car park are used by other local community groups and organisations.

Our Select Vestry organise and carry out repairs and maintenance to our two churches, the hall, the graveyard and the rectory.

Our church continues to adhere to the Church of Ireland Safeguarding Trust Code of Conduct and Good Practice for all those working with children and vulnerable adults.

The church organised a Flower Festival in October 2022. This event was successful from a financial point of view and also provided an opportunity for people to get involved and work together.

The parish is considered to be in sound financial standing at the close of the financial year ending 31 December 2022.

Financial Review

Financial reports are reviewed throughout the year and there is also a review on completion of the annual accounts.

Total income (£115,421) for the year ended 31st December 2022 was higher than our total expenses (£91,492) by £23,929. The total value of cash funds held increased to £200,308.

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.

A problem with wood worm and dry rot in the church has been identified. It is hoped that work to fix this will commence in 2023. The first phase will cost around £90,000.

Structure, Governance and Management

Governing Document and Constitution of the Charity

Chapter III of the Constitution of the Church of Ireland governs Parishes and Parochial Organisation. The Select Vestry members are the Charity Trustees.

Recruitment and Appointment of Select Vestry (Trustees)

All members of the Church of Ireland who are over the age of 18 and are either resident within the parish or live elsewhere but have been accustomed members of the congregation for at least three months, may register as members of the General Vestry of the Parish, allowing them to attend and vote at meetings of the General Vestry and to stand for election to the Select Vestry. Meetings of the General Vestry are held at least once a year. The Select Vestry is elected as part of this General Vestry meeting. The Select Vestry will hold their positions for a period of one year. Select Vestry members may be re-elected annually and there is no limit on the number of terms which may be served.

Pay and Remuneration

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

Organisational Structure

The Select Vestry is responsible for the day to day management of the Parish. The Select Vestry consists of the member of the Clergy serving in the Parish, the Church Wardens and generally not more than twelve other members elected at the General Vestry.

The Select Vestry is chaired by the Incumbent. 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. Special meetings may be convened at any time by the chairperson, the Secretary or the Church Wardens. In 2022 the Select Vestry met four during the year and the average attendance was 67%.

Compliance with Public Benefit

The Parish of Errigal & Desertoghill 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. There continues to be no private gain to any individual member.

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

Trustee 1



Trustee 2



Date:

18 July 2023

Independent Examiners Report to the Trustees of the Parish of Errigal and Desertoghill, Garvagh

We report on the accounts of the Parish of Errigal and Desertoghill for the year ended 31 December 2022, which are set out on pages 8 to 15.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our 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 83 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

We have completed our 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.



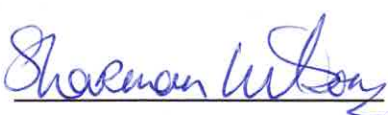
Name: Dr R. J. Peters Gallagher, OBE, FCA
Professional Body: Chartered Accountants Ireland
Address: Moore (NI), 32 Lodge Road, Coleraine, BT52 1NB

Date: 15-8-2023

Receipts and Payments Account for the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Receipts						
Envelope and plate collections	2	46,297	4,751	-	51,048	52,014
Other donations		150	23,245	-	23,395	1,010
Gift Aid	3	12,601	1,782	-	14,383	8,941
Grants		1,510	-	-	1,510	20,050
Fundraising	4	-	14,915	-	14,915	-
Missions and charity donations		-	1,488	-	1,488	192
Bank Interest		407	40	-	447	424
Investment Income		7,355	880	-	8,235	10,632
Total Receipts		68,320	47,101	-	115,421	93,262
Payments						
Diocesan Assessment		47,468	-	-	47,468	46,085
Property maintenance	5	764	16,067	-	16,831	23,361
Church running costs	6	4,437	114	-	4,551	3,797
Rectory costs	7	3,059	-	-	3,059	3,255
Missions and charity donations		209	3,038	-	3,247	1,742
Sunday School		-	533	-	533	697
SPARK		-	3,175	-	3,175	1,943
Other church events		-	289	-	289	165
Fundraising Costs		-	5,019	-	5,019	-
Financial Charges		419	9	-	428	173
Other Items		-	-	-	-	107
Administration costs	8	6,892	-	-	6,892	6,667
Total Payments		63,248	28,244	-	91,492	87,992
Excess of Receipts over Payments for the year before transfers		5,072	18,857	-	23,929	5,270
Transfers		-1,550	-450	-	-2,000	-
Excess of Receipts over Payments for the year		3,522	18,407	-	21,929	5,270

Signed on Behalf of the Trustees

Trustee 1 

Trustee 2 

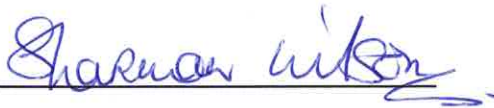
Date 18 July 2023

Statement of Assets and Liabilities as at 31 December 2022

Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Cash Funds					
Current Accounts	59,503	97,046	-	156,549	134,740
Deposit Accounts	17,192	26,567	-	43,759	43,639
Total Cash Funds	76,695	123,613	-	200,308	178,379
Investment Assets					
Investments in RCB Unit Trusts	-	-	167,480	167,480	178,383
Investments in CIT Unit Trusts	-	-	93,116	93,116	104,002
Total Investment Assets	-	-	260,596	260,596	282,385
Assets retained for the Parish's own use					
Rectory	175,000	-	-	175,000	175,000
Fixtures & Fittings	5,000	-	-	5,000	5,000
Total Assets retained for the Parish's own use	180,000	-	-	180,000	180,000
Total Assets	256,695	123,613	260,596	640,904	640,764

Signed on Behalf of the Trustees

Trustee 1



Trustee 2



Date:

18 July 2023

Notes to the financial statements for the year ended 31 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.

The breakdown of the items of receipts and payments has been re-classified from the previous year in a more meaningful way.

(b) Statement of Assets and Liabilities

This year's report has been updated to reflect the complete analysis of assets and liabilities at 31 December 2022.

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

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

- Church Buildings and Graveyard
- Church Hall
- Rectory
- Fixtures and fittings

The two Church Buildings 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 Church Hall is 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 benefits of the users of the accounts and to the parish.

The Rectory is valued at domestic rateable value.

Fixtures and Fittings in the churches are recognised at an estimate valuation provided by the Trustees.

ii) Investments

Fixed asset investments comprising investment in RCB/CIT Unit Trusts are stated at fair value at each year end date.

iii) Endowment Funds

The capital of Endowment Funds are to be retained either permanently or at the congregation's discretion: the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

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

2. Envelope and Plate Collections

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Freewill Envelopes	45,299.72	-	42,122.77
Building Fund Envelopes	-	4,665.00	5,270.00
Loose Collections	488.05	-	628.20
Moyletra – Harvest Thanksgiving	-	-	3,395.00
Moyletra – Carol Service	509.50	-	500.00
SPARK Collection	-	20.00	25.00
Sunday School	-	66.00	72.72
TOTAL	46,297.27	4,751.00	52,013.69

3. Gift Aid

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Freewill Offering	11,850.39	-	7,935.55
Building Repair Fund	-	1,068.75	729.25
Harvest Appeal	750.00	-	275.00
Flower Festival	-	713.75	-
TOTAL	12,600.39	1,782.50	8,939.80

4. Fundraising

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
Flower Festival	-	14,915.00	-
TOTAL	-	15,228.75	-

5. Property Maintenance

	Unrestricted 2022 £	Restricted 2022 £	Total 2021 £
St. Paul's	-	2,959.42	2,604.13
Refurbishment of St Paul's church hall	-	208.62	8,482.93
Replace Steel Railings	-	2,986.84	5,000.00
Moyletra	764.00	-	5,010.81
Church Roof Refurbishment	-	7,506.00	1,452.00
Rectory	-	2,405.96	811.01
TOTAL	764.00	16,066.84	23,360.88

6. Church Running Costs

	Unrestricted 2022	Restricted 2022	Total 2021
	£	£	£
Electricity	1,412.16	-	685.91
Heating Oil	979.43	-	1,136.28
Water Rates	225.62	-	184.55
Organist	1,420.00	-	1,060.00
Moyletra - Workmans	-	-	149.92
Audio Promotions / DVDs	-	113.94	179.81
Clerical Relief / Visiting Speakers	400.00	-	400.00
TOTAL	4,437.21	113.94	3,796.47

7. Rectory Costs

	Unrestricted 2022	Restricted 2022	Total 2021
	£	£	£
Electricity	1,028.82	-	803.44
Heating Oil	1,299.38	-	1,732.50
Rates	730.96	-	719.29
TOTAL	3,059.16	-	3,255.23

8. Administration costs

	Unrestricted 2022	Restricted 2022	Total 2021
	£	£	£
Printing and Stationery	831.97	-	620.21
Insurance	2,170.63	-	2,071.26
Telephone	927.28	-	870.35
Independent Examination	504.00	-	498.00
Copyright Licence	214.00	-	204.00
Surefire Protection	124.80	-	513.24
Rector's Office Allowance	884.00	-	884.00
RCB – Gift Aid Charges	1,017.37	-	621.75
Church of Ireland Trustees – Investment Costs	165.56	-	316.44
Secretary's Expenses	27.42	-	17.46
Sundry Expenses	24.48	-	50.44
TOTAL	6,891.51	-	6,667.15

9. Movement in Funds

	At 1 Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2022 £
Restricted funds					
Building Repair	43,249	41,730	19,109	-2,000	63,870
Building Investment	26,527	40	-	-	26,567
Missions	-	1,488	3,038	1,550	-
Graveyard	1,740	3,341	2,100	-	2,981
Parish Hall	1,340	154	-	-	1,494
Parish Development	30,783	270	3,464	-	27,589
Sunday School	1,259	78	533	-	804
Bowling Club	307	-	-	-	307
Total restricted	105,205	47,101	28,244	-450	123,612
Unrestricted funds					
General Fund	49,000	66,510	62,241	-1,550	51,719
Fixed Term Deposit	5,996	9	-	-	6,005
Moyletra	7,062	1,730	1,007	-	7,785
Moyletra Deposit	11,116	71	-	-	11,187
	73,174	68,320	63,248	-1,550	76,696
Total funds	178,379	115,421	91,492	-2,000	200,308

Purposes of Restricted Funds

Building Repair and Hall Funds – This is money to assist with the cost of maintaining St Paul's Parish Buildings.

Parish Development – Funds to develop church growth and interaction with the local community.

Missions – Monies for donation to missionary organisations.

Sunday School – A fund for the use of St. Paul's Sunday School

Bowling Club – This is a fund for the use of the Bowling Club.

10. Investment Assets

	RCB Unit Trusts	CIT Unit Trusts	Total
	£	£	£
Opening value at 1 Jan 2022	178,383.37	104,002.05	282,385.42
Changes in valuation	-12,976.70	-12,886.34	-25,863.04
Additions	-	2,000.00	2,000.00
Adjustment	2,073.83	-	2,073.83
Disposals	-	-	-
Closing value at 31 Dec 2022	167,480.50	93,115.71	260,596.21

Changes in valuation are reflected directly to reserves as these are non- cash movement.

The adjustment is to include Unit Trust for Moyletra not previously included.

11. Assets retained for the Parish's own use

	Rectory	Fixtures and Fittings	Total
	£	£	£
Opening cost at 1 Jan 2022	175,000	5,000	180,000
Additions	-	-	-
Closing cost at 31 Dec 2022	175,000	5,000	180,000

12. Reconciliation of Charity Funds

Balance brought forward 1/1/22	£	640,764
Cash Surplus in year		21,929
Decrease in value of investments		-21,789
Total charity funds 31/12/22		638,904

Changes in the value of investments are reflected in reserves as these re non-cash transactions.

14. Transactions with the Trustees

No trustee, apart from the Rector, received any remuneration during the year. Expenses were paid to the Secretary (£27)..

15. Governance Costs

Governance costs of £504 were incurred during the year which relates to fees paid to the independent examiner. Governance costs are included within administration costs in the Receipts and Payments Accounts.

garvagh/St Paul's/Derry/Church of Ireland

Northern Ireland - Charity number 104706

Annual return

Independent Examiners Report to the Trustees of the Parish of Errigal and Desertoghill, Garvagh

We report on the accounts of the Parish of Errigal and Desertoghill for the year ended 31 December 2022, which are set out on pages 8 to 15.

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 our 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

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our 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

We have completed our 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: Dr R I Peters Gallagher, OBE, FCA
Professional Body: Chartered Accountants Ireland
Address: Moore (NI), 32 Lodge Road, Coleraine, BT52 1NB

Date: 16-8-2023