

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 eduring 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 Shearman Wilson

Trustee 2 A. Hargrett

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

Date: 14-8-2023

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



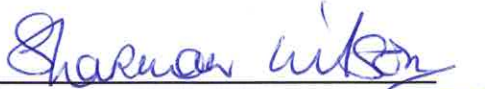
Date 18 July 2023

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.